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ABSTRACT

One of three individualized courses included in a lodging curriculum, this course covers the basic policies and procedures used by the night auditor in hotels and motels. The course is comprised of four units: (1) The Hand Transcript, (2) Balancing Cashier Totals, (3) Preparing the Night Audit, and (4) Auditing on Miscellaneous Machines. Each unit begins with a Unit Learning Experience Guide that gives directions for unit completion. The remainder of each unit consists of Learning Activity Packages (LAP) that provide specific information for completion of a learning activity. Each LAP is comprised of the following parts: objective, evaluation procedure, resources, procedure, supplemental sheets, study guide, and a LAP test with answers. The course is preceded by a pretest which is designed to direct the student to units and performance activities. (LRA)

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MOUNTAIN PLAINS LEARNING EXPERIENCE GUIDE:
Lodging.

Course: Night Auditing Procedures.

CE027795

U S DEPARTMENT OF HEALTH.
EDUCATION & WELFARE
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Mountain-Plains Education &
Economic Development
Program, Inc.

Glasgow AFB, Montana 59231

Learning Experience Guide

COURSE: NIGHT AUDITING PROCEDURES

DESCRIPTION:

Included in this course are the basic policies and procedures used daily by the Night Auditor in hotels and motels. You will learn how to prepare the audit using machines or hand methods. You will gain knowledge of the audits on various machines, not just the NCR 42.

RATIONALE:

Skills and procedures which will be learned will enable the student to be employed in a hotel or motel of any size with a minimum of difficulty.

PREREQUISITES:

Completion of the course post test 25.02, "Front Desk Procedures;" also, course 25.03 pretest on "Night Auditing Procedures."

OBJECTIVES:

Complete a night audit using the NCR 42 and the Sweda 76, using the necessary forms and procedures. Recognize proper auditing procedures on the NCR Class 5, NCR 52 and the Sweda Data Register.

RESOURCES:

Books: A resource list is attached.

GENERAL INSTRUCTIONS:

You will be required to observe shifts prior to actual performance. These audits that you observe should be set up on consultation with the instructor. Also, at this time you should consult the instructor for scheduling into Office Education support courses.

Principal Author(s): D. Fuhrman

UNIT TITLES:

.01 The Hand Transcript
.02 Balancing Cashier Totals
.03 Preparing the Night Audit
.04 Auditing on Miscellaneous Machines

EVALUATION PROCEDURE:

The student must score 90% on all written LAP and unit tests. A score of 100% must be achieved on all unit performance tests.

FOLLOW-THROUGH:

Begin the first assigned unit.

Student: ______________________ File Code: 25.03.00.00.A2-2

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COURSE PRETEST: NIGHT AUDITING PROCEDURES

25.03.01.01

1. When cashing checks the cashier should:

   a. accept the guest's social security card as the only means of identification.
   b. be sure to establish proper credit identification.
   c. work rapidly because the guest is always in a hurry at check-out time.
   d. accept a post-dated check if the guest provides proper identification.

2. If a long distance call on a guest folio is incorrectly posted on the transcript as a laundry charge, the:

   a. telephone column on the transcript will be correct.
   b. transcript will be out of balance.
   c. transcript may still balance.
   d. laundry column will be understated.

3. The opening balance:

   a. plus today's charges equals the new balance forwarded.
   b. minus today's credits equals the new balance forwarded.
   c. is what you ended with yesterday.
   d. plus today's credits equals the new balance forwarded.

4. In the preparation of the transcript, the posting of a charge in the wrong column will affect:

   a. the old balance.
   b. departmental totals.
   c. new balance.
   d. all of the above.

5. In auditing the transcript, the total of the "rooms" column should equal:

   a. the room reservation sheet.
   b. the balance brought forward column.
   c. the room revenue sheet.
   d. none of the above.

25.03.01.01 (continued)

6. The cash disbursement column of the Guest Ledger transcript is equal to the:
   a. credit transfer column.
   b. total cash paid out and allowances given to guest accounts.
   c. restaurant cash sales.
   d. total cash paid out on front office cash sheets.

7. In auditing the transcript, the total of the "balance forwarded" column is proved by:
   a. comparing the difference between the old balance and the new balance.
   b. comparing the total of the "total charges" column with the sums of the totals of all preceding columns.
   c. taking the difference between the totals of the debit and credit columns.
   d. none of the above.

8. Local phone charges at your hotel are 15¢. The transcript is out of balance by 30¢ but arithmetically correct. What would you look for first?
   a. A transposition of figures in the telephone column.
   b. A posting error in the valet or laundry.
   c. An error in the transposition of old balance.
   d. Two phone calls not posted to accounts.

9. The form of original entry for a "cash advance" to a guest is:
   a. a cash credit voucher.
   b. a cash disbursement voucher.
   c. a guest rebate slip.
   d. an allowance voucher.

10. A change as applied to the transcript is:
    a. transferring a balance to the city ledger.
    b. transferring a credit balance to another guest folio within the same ledger.
    c. changing from one room to another.
    d. none of the above.

25.03.02.01

11. If the machine balance (inactive account total) on the bottom of the "D" report (the balance of all guest folios in the tray) is less than the today's plus yesterday's net outstanding total (assume machine balance is incorrect):
    a. one folio was posted twice with the same amount.
    b. possibly a folio is missing.
    c. there is a skipper.
    d. there was a transfer to the city ledger which was transferred twice.

25.03.02.01

12. Which error cannot be found by dividing the difference of two totals by 9?

    a. transposition
    b. double slide
    c. zero between digits
    d. none of the above

Using the following examples, answer questions 13 and 14. Do the work on a separate sheet of paper.

PRELIST	AMOUNTS ACTUALLY POSTED
109.16	273.45
308.35	380.53
878.45	327.54
887.54	109.16
237.45	887.54
327.54	878.45
380.53	308.35
3129.02	3165.02

13. The type of error is:

    a. double slide.
    b. transposition.
    c. zero between digits.
    d. single slide.

14. The difference between the error position is:

    a. 3.
    b. 4.
    c. 36.
    d. 1.

Using the following examples, answer question 15. Do the work on a separate sheet of paper.

PRELIST	AMOUNTS ACTUALLY POSTED
30.00	133.00
607.18	30.00
133.00	70.18
404.00	13.30
13.30	4.04
70.18	607.18
1257.66	857.70

25.03.02.01 (continued)

15. The decimal was moved:

    a. to the left two places.
    b. to the left one place.
    c. to the right two places.
    d. to the right one place.

25.02.03.02

16. In correcting a wrong account posting, you use:

    a. the correction plus key only.
    b. the miscellaneous debit and credit keys.
    c. the correction plus and minus keys.
    d. the miscellaneous debit key only.

17. John Williams (Room 132) is charged $13.06 for Restaurant. It should have been charged to Jim Williams (Room 123) (John W. balance is $23.00; Jim W. balance is $33.00). To correct Jim W.'s folio:

    a. pick up $33.00, correction plus $13.06.
    b. pick up $33.00, $13.06 Restaurant key.
    c. pick up $33.00, miscellaneous debit $13.06.
    d. pick up $33.00, miscellaneous credit $33.00.

18. Bob Robertson (Room 103) has been credited with an advance payment which should have been posted to Bob Roberton of Room 130. The payment amounted to $45.00. Roberton's balance is now $23.00 debit; Robertson's balance is $12.00 debit. To correct Roberton's folio:

    a. pick up $23.00, miscellaneous debit $45.00, balance out.
    b. pick up $23.00, miscellaneous debit $23.00, correction plus $45.00.
    c. pick up $23.00, correction plus $45.00, balance out.
    d. pick up $23.00, miscellaneous credit $45.00, balance out.

25.03.02.03

19. When making error corrections:

    a. correction minus corrects credit error.
    b. correction plus corrects debit error.
    c. correction plus corrects credit error.
    d. none of the above.

25.03.02.03

20. John Sticks charges $12.45 (to the Restaurant), but when you post to his folio, you post the amount as $112.45. But you realize the error before you balance the folio. To correct this:

    a. miscellaneous credit $112.45, Restaurant $12.45.
    b. correction minus $112.45, correction plus $12.45.
    c. correction minus $112.45, Restaurant $12.45.
    d. correction minus $112.45, miscellaneous debit $12.45.

25.03.02.04

21. Bill Pipe had a $3.50 long distance charge which was posted to the Laundry Department. You discovered the error before balancing the folio. To correct the error:

    a. correction minus $3.50, correction plus $3.50.
    b. correction minus $3.50, long distance $3.50.
    c. correction minus $3.50, miscellaneous debit $3.50.
    d. miscellaneous credit $3.50, long distance $3.50.

25.03.02.05

22. Brad Ferno charged his bill when he checked out. In making the transfer you pushed the miscellaneous debit key instead of the credit key for $12.00. To correct the error:

    a. miscellaneous credit key $12.00, miscellaneous credit $12.00.
    b. correction plus $12.00, miscellaneous key $12.00.
    c. correction minus $12.00, miscellaneous credit $12.00.
    d. correction minus $12.00, correction minus $12.00.

25.03.02.06

23. With a balance pick up error:

    a. there is no need to worry as you won't affect any folio totals.
    b. if you discover you made the error the easiest way to correct it is to balance the folio and start over.
    c. you always use the correction minus/plus keys to correct the error.
    d. no departmental totals are affected.

25.03.02.07

24. When performing the night audit, you find that Cashier "A" has failed to align the statement correctly during one of his postings, resulting in an over-print of two transactions. However, you can't tell which transactions they are because of the over-print. To find out what the transactions are:

    a. using an adding machine, add up only the total charges on the folio.
    b. you subtract the charges and add the credits which you can read from the last balance pick-up. The difference is the transaction amount (if this figure was not over-printed, also)
    c. the vouchers would be the only place to look.
    d. the audit journal tape would be the only place to look.

25.03.02.08

25. You, as desk clerk, post a charge then realize that you have failed to enter the old credit balance of $20.00 before the new balance of $2.50 is extended. To correct the error according to the book:

    a. balance out folio, pick up balance, correction minus $20.00, extend new balance.
    b. correction plus $20.00, correction minus $20.00, space and eject, extend new balance.
    c. space and eject, align folio to pick up forgotten balance, $20.00 credit, extend new balance.
    d. none of the above.

25.03.02.09

26. If the cashier fails to insert the ledger statement, he:

    a. can look on the audit tape or voucher to find what did not show up on the folio.
    b. should use the miscellaneous debit or credit keys to correct the error because no totals are affected.
    c. should write in the correct posting so he doesn't goof up the departmental totals.
    d. can do all of the above.

25.03.02.10

27. If the laundry key totals on the "D" worksheet are less than the laundry departmental control sheet:

    a. a charge was posted to the laundry key instead of to the correct department key.
    b. a laundry voucher could have been lost between the laundry department and the front desk.
    c. dividing by nine (9) will tell you where the error is.
    d. there could be a balance pick up error.

25.03.02.10 (continued)

28. Which of the following conditions would not cause the Night Audit to be out of balance?

    a. missing folio
    b. shortage of the till (house bank)
    c. errors made while correcting errors
    d. balance pick up errors

29. What key and what symbol is used on the "D" report worksheet?

    a. subtotal key and "X" symbol
    b. subtotal key and "Z" symbol
    c. total key and "Z" symbol
    d. total key and "X" symbol

30. If a total of credits prints on the "D" report worksheet:

    a. the wrong key was used to prepare the worksheet.
    b. you depressed the credit balance key.
    c. it represents the paid and miscellaneous credit department totals.
    d. the "D" report worksheet is correct.

25.03.03.01

31. The reason the Night Auditor is the one who posts room and phone charges is that:

    a. it is easier for him.
    b. he has more time to do it.
    c. the switchboard is usually shut off during this time.
    d. it decreases the chance of errors being made (a phone call being posted twice).

32. The purpose of depressing the trial balance key when posting room and phone charges is:

    a. so the debit balance only will accumulate in the inactive account key.
    b. so the departmental totals will accumulate.
    c. so the total (whether debit or credit) will go into the inactive account key, when posting room and phone charges.
    d. so the city ledger total will accumulate in the inactive account key.

33. The purpose of preparing the room revenue balance sheet is:

    a. so you know how many rooms you sold.
    b. so you can account for the total in the room departmental button.
    c. so the manager knows how many single rooms were rented.
    d. so the manager knows the average revenue each room made.

25.03.03.02

34. Which is not considered to be an inactive account?

    a. holds
    b. guest ledger
    c. complimentary folios
    d. accounts receivable

35. To record inactive accounts:

    a. when you press the credit balance key, it records automatically.
    b. you cannot use the inactive account key directly.
    c. you may use the correction plus key and minus keys in order to include transfers from and to the city ledger.
    d. if you use the inactive account key directly, the trial balance key does not have to be depressed.

25.03.03.03

The following are questions pertaining to the Trial balance "D" report.

36. The miscellaneous debit and miscellaneous credit:

    a. would never be the same.
    b. could be the equal because of transfers to and from the city ledger
    c. are always the same amount.
    d. hold only totals of transfers to and from the city ledger.

37. The amount of transfers to and from the city ledger:

    a. would automatically be included in the inactive account, through the use of the trial balance.
    b. usually would be equal.
    c. would be included in the line which subtracts any credit balance.
    d. could enter the inactive account through the use of the trial balance key.

25.03.03.04

The following questions pertain only to the Accounts Receivable Section of the Daily Report.

38. The total revenue figure is obtained by:

    a. adding up all the charge key totals.
    b. taking the total debit figures from the "D" report and subtracting the miscellaneous credit
    c. taking the total charges and subtracting the total paids.
    d. taking the total charges and subtracting the total paid outs.

25.03.03.04 (continued)

39. The yesterday's outstanding figure:

    a. consists only of a total of debit balances up to today.
    b. is obtained from yesterday's Daily report total outstanding to date figure.
    c. is obtained from the machine total.
    d. is equal to the balance in the city ledger.

40. The outstanding figure:

    a. Is obtained from yesterday's Daily report.
    b. is the same as the total revenue.
    c. is the balance of tray ledger, credit cards, and accounts receivable.
    d. is obtained by subtracting total paid from total revenue.

25.03.03.05

The following questions refer to the statistical section of a Daily report.

41. "Total rooms" means:

    a. the total singles and doubles which were rented.
    b. the total rooms planned for the motel.
    c. the total rooms available (does not include out of order rooms).
    d. a double check against available rooms.

42. Vacant rooms:

    a. are all rooms without people staying in them including out of order rooms.
    b. are all rooms without people staying in them including complimentary rooms.
    c. are rooms without people staying in them, not including out of order rooms.
    d. are total rooms less occupied rooms.

43. In Payroll % room revenue:

    a. divide the money you paid to your help by the revenue you made from room sales.
    b. compares what you made on your rooms and what you paid your employees that day.
    c. this % tells you what your net income for the day is.
    d. this figure tells you if you have met your break even point or not.

44. Inn Payroll:

    a. Is total taken in by the motel that day.
    b. amount of money paid to employees that day.
    c. amount only paid to employees of the Front Office.
    d. does include managers.

25.03.03.05 (continued)

45. Revenue per guest:

a. divide total guests by the total revenue.
b. always includes children if they are over 12 years old.
c. divide total revenue by the guests which were registered.
d. shows how much was made from room sales.

25.03.03.06

46. The reference data:

a. only consists of guest charges.
b. is the same as the guest charges minus credits.
c. does not include paid outs.
d. includes what was paid on account today.

47. The today's total figures:

a. consist of yesterday's balance plus today's charges.
b. consist of only charges and not credits.
c. consist of everything that happened today.
d. do not include paid outs.

48. This month figures:

a. consist of adding yesterday's total plus today's total, if in the same month.
b. are an extension of today's totals.
c. consist of adding yesterday's total plus everything that was charged and credited today.
d. include last months total.

49. Last month figures:

a. change day-to-day.
b. never change from day-to-day.
c. change only if today is the first day of a new month.
d. consist of the total last month plus today's total.

25.03.03.07

50. To prepare the final "D" report, you use the:

a. "X" key.
b. subtotal key.
c. inactive account key.
d. total key.

COURSE POST TEST ANSWER KEY: NIGHT AUDITING PROCEDURES

Occupational Area: ______________________
File Code: 25.03.00.00.A2-2
Name: ______________________

ANSWERS

25.03.01.01	1. b	25.03.02.04	21. b	25.03.02.05	41. d
	2. c	.05	22. c		42. c
	3. c	.06	23. d		43. b
	4. b	.07	24. b		44. b
	5. c	.08	25. d		45. c
	6. d	.09	26. a	.06	46. a
	7. c	.10	27. b		47. b
	8. d		28. b		48. a
	9. b		29. a		49. c
	10. b		30. a	.07	50. d
25.03.02.01	11. b	25.03.03.01	31. d	25.03.04.01	51. d
	12. b		32. a		52. d
	13. b		33. b		53. b
	14. b	.02	34. b		54. c
	15. a		35. c		55. d
.02	16. b	.03	36. b	.02	56. b
	17. c		37. d		57. a
	18. d	.04	38. b		58. b
.03	19. c		39. b		59. c
	20. c		40. d		60. d

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Mountain-Plains Education &
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Glasgow AFB, Montana 59231

Learning Experience Guide

UNIT: THE HAND TRANSCRIPT

RATIONALE:

Knowledge of preparing a transcript (manual audit without use of a machine) will increase the student's employability, as not all hotels/motels operate through the use of a machine. Also this will give the student a deeper understanding of what the machine does automatically when it prepares a "D" report.

PREREQUISITES:

None

OBJECTIVE:

Prepare a transcript of given daily transactions.
Prepare a recapitulation of transcript of given daily transactions.

RESOURCES:

Printed Materials
Front Office Operation, Haszonics, ITT Educational Services (test and workbook)
Hotel Front Office Management and Operation, Dukas, American Hotel and Motel Association
Practice Set from LAP 25.02.03.07. A1, "Desk Clerk Practice Set"
Transcript

GENERAL INSTRUCTIONS:

This unit contains only the Learning Activity Package.
Complete the LAP and take the Unit tests.

PERFORMANCE ACTIVITIES:

.01 Night Auditor Practice Set

Principal Author(s): D. Fuhrman

EVALUATION PROCEDURE:

Student must score 90% on the multiple-choice and score with 100% accuracy on the unit performance test.

FOLLOW-THROUGH:

Begin the first assigned Learning Activity Package.

Student: ____________________ File Code: 25.03.01.00.A2-2

Date: ____________________ Date Published: 7-1-74

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UNIT/LAP PRETEST: THE HAND TRANSCRIPT/NIGHT AUDITOR PRACTICE SET

1. When cashing checks, the cashier should:

   a. accept the guest's social security card as the only means of identification.
   b. be sure to establish proper credit identification.
   c. work rapidly because the guest is always in a hurry at check-out time.
   d. accept a post-dated check if the guest provides proper identification.

2. Mr. A.M. of room 212 is checking out. He asks to have his bill charged to his firm's C.L. account. It is verified that the firm will accept the charges. One of the accounting procedures required is:

   a. credit transfer to the guest account.
   b. debit transfer to the guest account for the amount of the bill.
   c. credit transfer to the C.L. for the amount of the bill.
   d. all of the above.

3. A cash disbursement voucher cannot affect a:

   a. guest folio.
   b. front office cash sheet.
   c. cash sales report.
   d. cashier's deposit envelope.

4. If a long distance call on a guest folio is incorrectly posted on the transcript as a laundry charge, the:

   a. telephone column on transcript will be correct.
   b. transcript will be out of balance.
   c. transcript may still balance.
   d. laundry column will be understated.

5. The opening balance:

   a. plus today's charges equals the new balance forwarded.
   b. minus today's credits equals the new balance forwarded.
   c. is what you ended with yesterday.
   d. plus today's credits equals the new balance forwarded.

6. What do the transfer sections of the transcript represent?

   a. Transferring of credit accounts from the city ledger to the guest.
   b. Transferring of debit accounts from guest to the city ledger.
   c. Transferring of debit accounts from the city ledger to the guest.
   d. All of the above.

7. For the credit department, the Night Auditor prepares:

   a. a summary of front office cash receipts and disbursements.
   b. a list of accounts remaining unpaid three days after a bill has been rendered to the guest.
   c. a list of all guests who have completed their seventh day in the hotel.
   d. a summary of cash disbursements for guests.

8. In the preparation of the transcript, the posting of a charge in the wrong column will affect:

   a. the old balance.
   b. departmental totals.
   c. new balance.
   d. all of the above.

9. The cash disbursement column of the guest ledger transcript is equal to the:

   a. credit transfer column.
   b. total cash paid out and allowances given to guest accounts.
   c. restaurant cash sales.
   d. total cash paid out on front office cash sheets.

10. If a room charge appears on the transcript but not on the room revenue sheet, and it is ascertained that the room is occupied:

    a. the guest has skipped.
    b. a guest folio is missing.
    c. it is necessary to put a new rack slip in the room rack.
    d. it is not necessarily any of the above.

11. Local phone charges at your hotel are 15¢. The transcript is out of balance by 30¢ but arithmetically correct. What would you look for first?

    a. A transposition of figures in the telephone column.
    b. A posting error in the valet or laundry.
    c. An error in the transposition of old balance.
    d. Two phone calls not posted to accounts.

12. The total credit to guest account:

    a. may be the total of cash payments, transfers and allowances.
    b. always equals cash payment by the guest.
    c. is recorded on the front office cash sheet.
    d. always includes cash disbursements.

13. In the Practice Set, city ledger accounts:

    a. appear on the transcript as a control account.
    b. never affect the front office cash sheet.
    c. appear on the transcript as individual charges and credit for each account.
    d. do not appear on transcript.

14. In case a room is found vacant, but there is still an open account for the guest, it is possible that:

    a. there is a "sleeper".
    b. the cashier's sheets will reveal the guest has charged his bill.
    c. the guest has skipped.
    d. all of the above.

15. A change as applied to the transcript is:

    a. transferring a balance to the city ledger.
    b. transferring a credit balance to another guest folio within the same ledger.
    c. changing from one room to another.
    d. none of the above.

UNIT/LAP PRETEST ANSWER KEY: THE HAND TRANSCRIPT/NIGHT AUDITOR PRACTICE SET

1. b
2. a
3. d
4. c
5. c
6. d
7. b
8. b
9. d
10. d
11. d
12. a
13. a
14. c
15. b

Student: ____________________ File Code: 25.03.01.00.B2-2

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UNIT/LAP POST TEST: THE HAND TRANSCRIPT/NIGHT AUDITOR PRACTICE SET

1. Mr. A.M. of room 212 is checking out. He asks to have his bill charged to his firm's C.L. account. It is verified that the firm will accept the charges. One of the accounting procedures required is:

   a. credit transfer to the guest account.
   b. debit transfer to the guest account for the amount of the bill.
   c. credit transfer to the C.L. for the amount of the bill.
   d. all of the above.

2. A cash disbursement voucher cannot affect a:

   a. guest folio.
   b. front office cash sheet.
   c. cash sales report.
   d. cashier's deposit envelope.

3. If a long distance call on a guest folio is incorrectly posted on the transcript as a laundry charge, the:

   a. telephone column on transcript will be correct.
   b. transcript will be out of balance.
   c. transcript may still balance.
   d. laundry column will be understated.

4. During the day, Mr. D.V. in room 201 made a local phone call (15¢) and the charge was posted to Mr. A.C. in room 202. As a result:

   a. the total phone charges will be understated.
   b. the transcript can still balance.
   c. Mr. D.V. will be overcharged.
   d. the new balance brought forward will be overstated.

5. What do the transfer sections of the transcript represent?

   a. Transferring of credit accounts from the city ledger to the guest.
   b. Transferring of debit accounts from guest to the city ledger.
   c. Transferring of debit accounts from the city ledger to the guest.
   d. All of the above.

6. For the credit department, the Night Auditor prepares:

   a. a summary of front office cash receipts and disbursements.
   b. a list of accounts remaining unpaid three days after a bill has been rendered to the guest.
   c. a list of all guests who have completed their seventh day in the hotel.
   d. a summary of cash disbursements for guests.

7. In the preparation of the transcript, the posting of a charge in the wrong column will affect:

   a. the old balance.
   b. departmental totals.
   c. new balance.
   d. all of the above.

8. In auditing the transcript, the total of the "rooms" column should equal:

   a. the room reservation sheet.
   b. the balance brought forward column.
   c. the room revenue sheet.
   d. none of the above.

9. The total of the telephone column is compared with the:

   a. monthly bill submitted by the telephone company.
   b. total of charges recorded on the telephone traffic sheet.
   c. front office cash sheet.
   d. cash disbursement column.

10. In auditing the transcript, the total of the "balance forwarded" column is proved by:

    a. comparing the difference between the old balance and the new balance.
    b. comparing the total of the "total charges" column with the sums of the totals of all preceding columns.
    c. taking the difference between the totals of the debit and credit columns.
    d. it is not necessarily any of the above.

11. If a room charge appears on the transcript, but not on the room revenue sheet, and it is ascertained that the room is occupied:

    a. the guest has skipped.
    b. a guest folio is missing.
    c. it is necessary to put a new rack slip in the room rack.
    d. it is necessary to inform the auditor immediately.

12. The form of original entry for a "cash advance" to a guest is:

    a. front office cash sheet.
    b. a cash disbursement voucher.
    c. a guest rebate slip.
    d. an allowance voucher.

13. The total credit to guest account:

    a. may be the total of cash payments, transfers and allowances.
    b. always equals cash payment by the guest.
    c. is recorded on the front office cash sheet.
    d. always includes cash disbursements.

14. In case a room is found vacant, but there is still an open account for the guest, it is possible that:

    a. there is a "sleeper".
    b. the cashier's sheets will reveal the guest has charged his bill.
    c. the guest has skipped.
    d. all of the above.

15. A change as applied to the transcript is:

    a. transferring a balance to the city ledger
    b. transferring a credit balance to another guest folio within the same ledger.
    c. changing from one room to another.
    d. none of the above.

UNIT/LAP POST TEST ANSWER KEY: THE HAND TRANSCRIPT/ NIGHT AUDITOR PRACTICE SET

1. a
2. d
3. c
4. b
5. d
6. b
7. b
8. c
9. b
10. c
11. d
12. b
13. a
14. c
15. b

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Learning Activity Package

Student: ____________________

Date: ____________________

PERFORMANCE ACTIVITY: Night Auditor Practice Set

OBJECTIVE:

Identify the responsibilities of the night auditor and procedures used in preparing a hand transcript of daily activities. Given necessary information and forms prepare a hand transcript of daily activities.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP. Successful completion is nine out of ten items. Prepare a hand transcript of daily activities without error.

RESOURCES:

Front Office Operation. pp. 91-102 and conclusion pp. 104 and 105.
Hotel Front Office Management and Operation, ppl 68-74, 84-88, (through 3d), 96 (only 5a-5e).
Hotel Practice Set (used previously in Front Desk Procedures).
Hotel transcript (from instructor).
Workbook, "Front Office Operation," pp. 51-57.

PROCEDURE:

Steps

1. Read text, Front Office Operation, pages 91-102. Read conclusion on page 104. Study the "Questions for Discussion" on page 105 except #5.
2. Using workbook, "Front Office Operation", read page 51. Next, do questions on a separate sheet of paper (you can use the text). Part I - 1-10; Part II - 1-9; Part III - 1-9; Part IV - 1,2,3,4,6. Check your answers with the answer sheet from the instructor.
3. Read pages 84-88 of text, Hotel Office Management and Operation.
4. Go to the instructor and pick up a Hotel Transcript. Also at this time take out your Desk Clerk Practice Set which you completed earlier in the course, "Front Desk Procedure".

Principal Author(s): D. Fuhrman

5. Using the text, Hotel Front Office Management and Operation, read pages 95 and 96. Start with second column of page, point 2 on "Treatment of Folios Containing Transfers and Change". Read 3a-3d on page 95 and only 5a-5e on page 96. Do not read anything else.
6. Now, using the transcript, complete the practice set by preparing a transcript of your folios.
7. When you have finished the Recapitulation Section, check your totals with the instructor.
8. Upon successful completion, take and score LAP test 25.03.01.01. on "Night Auditor Practice Set".
9. If unsuccessful, review the LAP materials, if successful go to the next unit.

NOTE: City ledger figure is $7,800 so you have to subtract the folios which you know the balance of to get the previous balance of less than $7,800.

You will have to split up columns for laundry and valet. Also you will have to fill in column for changes. You have to subtotal your guest ledger totals and city ledger totals then add them together for a grand total.

Recapitulation Section (sometimes called Summary Transcript). To arrive at the total figures (they must equal) you have to:

1. Take total charges
2. Add previous balance (debits) subtract previous day credits to get the total
3. Take total credits
4. Add closing balance (add debits subtract credits) to get total.

Last of all complete statistical section.

Statistical Section:

Room occupied = Total number of rooms with guests in them.

Rooms vacant = Total rooms without guests.

$$\text{Percent occupied} = \frac{\text{Number of rooms occupied}}{\text{Total number of rooms available}}$$

Number of guests = Total number of guests (include man, wife and children).

Rooms occupied + rooms vacant = Total rooms available.

Student: ____________________ File Code: 25.03.02.00

Date: ____________________ Date Published: 11-14-74

Revised: 4- 1-80

Family
Education
Program

UNIT PERFORMANCE TEST: THE HAND TRANSCRIPT

OBJECTIVES:

1. Prepare a transcript, of daily transcriptions, as is commonly done in hotel and motel operations.
2. Prepare a recapitulation report of the transcript as is commonly done in hotel and motel operations.

TASK:

The student will be given the data and forms necessary to prepare the transcript. He will be asked to prepare the Summary Transcript using the transcript data.

ASSIGNMENT:

1. Prepare folios. All needed information is found on the following pages.
2. Transcribe the information from the folios to the Hand Transcript.
3. Prepare a Summary Transcript.

CONDITIONS:

The student will perform the assigned task in the classroom; it does not have to be completed in the simulated front office. He may use only those resources provided and may not use any reference materials, or receive aid from the instructor or other students.

RESOURCES:

Given data
Hotel/motel transcript
Pencil
Calculator or adding machine
Summary Transcript

On March 23 the following transactions took place: You have 48 rooms total at your hotel.

Folio No. 1854 Mr. and Mrs. John L. Cooper registered and were assigned Room No. 418. During the day the following charges were incurred: Rooms $29.00, Local Call 35 cents, Long Distance Call $4.13, Laundry $3.25 and Sales Tax 83 cents. He called the cashier and asked that the Mr. and Mrs. Charles Hoover's bill be charged to his account.

Folio No. 5432 Mr. Clarence Roth, a registered guest assigned to Room 419, had a debit balance outstanding of $32.00. During the day the following charges were incurred: Rooms $21.00, Long Distance Call $2.58, Cafe $5.69, Sales Tax 61 cents. In addition the front office paid $6.00 for ties that were delivered to his room. He checked out paying his full bill.

Folio No. 1983 Mr. and Mrs. Charles Hoover and child registered and were assigned Room No. 420. During the day the following charges were incurred: Rooms $38.00, Local Call $2.10, Laundry $4.25, Sales Tax 92 cents. Later as they checked out, they stated that their parents, Mr. and Mrs. John L. Cooper would pay the bill. The cashier checked and Mr. and Mrs. Charles Hoover's folio was credited with the full amount of the bill.

Folio No. 1849 Mr. George Jerome, a registered guest assigned to Room No. 421, had a debit balance outstanding of $48.00. During the day the following charges were made: Rooms $19.00, Local Call 52 cents, Cafe $8.00, Sales Tax 69 cents.

Folio No. 2928 Mr. Butch Cassidy registered and was assigned Room No. 422. During the day the following charges were incurred: Rooms $18.00, Local Call 85 cents, Laundry $3.33, Sales Tax 69 cents. Later, when he checked out, he informed the cashier that his company Ajax, Inc. would pay his bill. The clerk checked Mr. Cassidy's identification and credit card, and received approval by the accounting office to transfer the total charges to Ajax Inc. in the city ledger.

Folio No. 3638 Mr. and Mrs. Ron Smith registered and were assigned to Room 423, have a debit balance outstanding of $52.50. During the day they incurred the following charges: Rooms $23.00, Long Distance Call $4.37, Laundry $5.09, Cafe $14.24, Sales Tax 77 cents. They checked out paying their full bill.

Folio No. 1913 Mr. and Mrs. Theodore Roberts, registered guests to Room 424, have a debit balance outstanding of $42.22. During the day they incurred the following charges: Rooms $29.00, Long Distance Call $3.31, Laundry $4.44, Cafe #13.00, Sales Tax 89 cents. In addition the front office paid $5.00 for flowers that were delivered to their room. They checked out paying their full bill.

Folio No. 4242 Mr. and Mrs. Elmer Jones registered and was assigned Room No. 425. During the day he incurred the following charges: Rooms $16.00, Local Call 45 cents, Sales Tax 58 cents. He checked out paying his full bill minus an allowance of 25 cents for a disputed local phone charge.

Folio No. 2018 Mr. and Mrs. Richard Smith, registered guests assigned to Room 426, have a debit balance outstanding of $48.32. During the day the following charges were incurred: Rooms $32.00, Cafe $10.25, Sales Tax 89 cents.

Folio No. 4959 Mr. and Mrs. Fred Weber registered and were assigned Room No. 427. During the day the following charges were incurred: Rooms $39.41, Local Call 43 cents, Sales Tax 79 cents. They checked out paying their full bill.

Folio No. 8182 Mr. and Mrs. Henry O'Toole registered and were assigned Room No. 427. During the day the following charges were incurred: Rooms $23.00, Local Call $1.99, Sales Tax 97 cents. They checked out paying their full bill.

Folio No. 2222 Mr. Albert Green registered and was assigned to Room No. 428, had a debit balance outstanding of $23.49. During the day the following charges were incurred: Rooms $14.00, Local Call 67 cents, Laundry $4.05, Cafe $3.99, Sales Tax 66 cents. He checked out paying his full bill.

Folio No. 7362 Mr. and Mrs. David Rich registered and were assigned Room No. 429. During the day the following charges were incurred: Rooms $31.00, Sales Tax 83 cents. Later, when they checked out, they informed the cashier that their company , Bell and Row, would pay their bill. The clerk checked Mr. and Mrs. David Rich's identification and credit card, and received approval by the accounting office to transfer the total charges to Bell and Row in the city ledger.

Folio No. 2020 Mr. and Mrs. Anthony Snow registered and were assigned Room No. 430. During the day the following charges were incurred: Rooms $22.00, Sales Tax 81 cents.

Folio No. 2123 Mr. and Mrs. Darrell Summer, registered guests assigned to Room No. 431, have a debit balance outstanding of $26.00. During the day the following charges were incurred: Rooms $21.00, Local Call 85 cents, Laundry $3.45, Cafe $6.67, Sales Tax 95 cents. They checked out paying their bill in full.

Folio No. 5555 Mr. and Mrs. James Stormy registered and were assigned to Room No. 432. During the day the following charges were incurred: Rooms $31.00, Sales Tax 81 cents. They called the cashier and asked that Mr. and Mrs. Albert Spot's bill be chared to their account.

Folio No. 1986 Mr. and Mrs. Ralph Schaffer registered and were assigned to Room No. 433. During the day the following charges were incurred: Rooms $23.00, Local Calls 43 cents, Sales Tax 89 cents. They checked out paying their full bill.

Folio No. 6767 Mr. and Mrs. Albert Spot registered and were assigned to Room No. 434. During the day the following charges were incurred: Rooms $31.00, Sales Tax 69 cents. Later, as they checked out, they stated that Mr. and Mrs. James Stormy would pay the bill. The cashier checked and Mr. and Mrs. Spot's folio was credited with the full amount of the bill.

Folio No. 6161 Mr. Duane Gilberts, a registered guest assigned to Room No. 435, had a debit balance outstanding of $42.00. During the day the following charges were incurred: Rooms $39.00, Local Call 41 cents, Laundry $6.62, Cafe $2.42, Sales Tax 69 cents. He checked out paying his full bill.

Folio No. 7216 Mr. Johnathon Winters registered and was assigned to Room No. 436. During the day the following charges were incurred: Rooms $25.00, Sales Tax 64 cents. Mr. Winters informed the front office that the A. W. Company would pay his bill. The front office checked, credited Mr. Winters with the full amount of his bill and charged this amount to the A. W. Company in the city ledger.

Folio No. 2123 Mr. and Mrs. Doug Palmer registered and were assigned to Room no. 437. During the day the following charges were incurred: Rooms $32.00, Local Calls 65 cents, Sales Tax 76 cents. They checked out paying their full bill.

Folio No. 1819 Mr. James Brown registered and was assigned to Room No. 438. During the day the following charges were incurred: Rooms $15.00, Sales Tax 69 cents. He checked out paying his full bill.

Folio No. 2122 Mr. and Mrs. Steve Townsend, registered guests assigned to Room No. 439, have a debit balance outstanding of $15.99. During the day the following charges were incurred: Rooms $35.50, Local Calls $2.33, Long Distance Call $5.60, Laundry $6.60, Cafe $6.72, Sales Tax 98 cents.

Folio No. 5253 Mr. Tom Snappy registered and was assigned to Room No. 440. During the day the following charges were incurred: Rooms $16.00, Sales Tax 53 cents. In addition a delayed charge of $8.92 was transferred from the city ledger to his account.

Folio No. 3221 Mr. & Mrs. Zeb Adams registered and were assigned to Room 441. During the day the following charges were incurred: Rooms $18, Local Calls $1.73, Sales Tax 91 cents. They checked out paying their full bill.

Folio No. 1974 Mr. and Mrs. Tex Ritter registered and were assigned to Room No. 442. During the day the following charges were incurred: Rooms $13.00, Cafe $7.50, Sales Tax 83 cents. His account was credited an allowance of $1.00 for a disputed Cafe charge.

Folio No. 1976 Mr. and Mrs. Tom Thumb registered and were assigned Room No. 443. During the day the following charges were incurred: Rooms $40.00, Local Calls $1.01, Laundry $4.09, Sales Tax 99 cents. They checked out paying their full bill.

Folio No. 7419 Mr. and Mrs. Ken Walz, registered guests assigned to Room No. 444, have a debit balance outstanding of $61.00. During the day the following charges were incurred: Rooms $15.00, Laundry $10.19, Cafe $35.00, Sales Tax 1.04. They checked out paying their full bill.

Folio No. 1314 Mr. and Mrs. Beaux Tiles registered and were assigned to Room No. 445. During the day the following charges were incurred: Rooms $16.00, Long Distance Call $8.92, Sales Tax 67 cents.

Folio No. 2199 Mr. and Mrs. Delbert Patches registered and were assigned to Room No. 446. During the day the following charges were incurred: Rooms $18.00, Local Call 41 cents, Sales Tax 72 cents.

Folio No. 3337 Mr. Roger Tilberg registered and was assigned to Room No. 447. During the day the following charges were incurred: Rooms $19.00, Local Calls $1.19, Sales Tax 77 cents. Mr. Tilberg informed the front office that the Wooden Company would pay his bill. The front office checked, credited Mr. Tilberg with the full amount of his bill and charged this amount to the Wooden Company in the city ledger.

Folio No. 1819 Mr. and Mrs. John Theony registered guests assigned to Room 448, have a debit balance outstanding of $55.50. During the day the following charges were incurred: Rooms $23.00, Local Call 52 cents, Long Distance Call $5.60, Laundry $8.92, Cafe $12.46, Sales Tax 89 cents. They checked out paying their full bill.

Student: ______________________ **File Code:** 25.03.02.00.A1-5

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PERFORMANCE CHECKLIST:

OVERALL PERFORMANCE: Satisfactory_____ Unsatisfactory_____

	CRITERION	
	Met	**Not Met**
Objective 1:		
1. Correctly enters previous day's balance (11 points).		
2. Correctly enters charges (118 points).		
3. Correctly enters credits (24 points).		
4. Correctly enters transfers (8 points).		
5. Correctly enters changes (4 points).		
6. Correctly entends today's closing balances (10 points).		
7. Correctly totals the columns (15 points).		
Criterion: Conformance with Instructor's Criterion Key		
Objective 2:		
8. Charges entered correctly (10 points).		
9. Previous day net balance entered correctly (2 points).		
10. Credits entered correctly (5 points).		
11. Closing day net balances entered correctly (2 points).		
12. Total amounts equal (2 points).		

	CRITERION	
	Met	Not Met
13. Correctly completes statistical section (4 points).		
Criterion: Conformance with Instructor's Criterion Key		
Student must complete 193/215 points satisfactorily to		
obtain an overall score of satisfactory.		

INSTRUCTOR'S CRITERION KEY

DAILY TR

NAME Mr. Wayne M. Burwick

C

ROOM NO.	NAME	PREVIOUS DAY'S BALANCE DEBITS	PREVIOUS DAY'S BALANCE CREDITS	ROOM CHARGES	TELEPHONE LOCAL	TELEPHONE L. D.	FOOD BEV.	LAUNDRY OR VALET
418	Mr. & Mrs. John L. Cooper			29 00	35	413		3 25
419	Mr. Clarence Roth	32 00		21 00		258	5 69	
420	Mr. & Mrs. Char. Hoover			38 00	2 10			4 25
421	Mr. George Jerome	48 00		19 00	52		8 00	
422	Mr. Butch Cassidy			18 00	85			3 33
423	Mr. & Mrs. Ron Smith	52 50		23 00		437	14 24	5 09
424	Mr. & Mrs. Theo. Roberts	42 22		29 00		331	13 00	4 44
425	Mr. & Mrs. Elmer Jones			16 00	45			
426	Mr. & Mrs. Richard Smith	48 32		32 00			10 25	
427	Mr. & Mrs. Fred Weber			39 41	43			
428	Mr. & Mrs. Henry O'Toole			23 00	1 99			
429	Mr. Albert Green	23 49		14 00	67		3 99	4 05
430	Mr. & Mrs. David Rich			31 00				
431	Mr. & Mrs. Anthony Snow			22 00				
432	Mr. & Mrs. Darrell Summer	26 00			85		6 67	3 45
433	Mr. & Mrs. James Stormy			31 00				
434	Mr. & Mrs. Ralph Schaffer			23 00	43			
435	Mr. & Mrs. Albert Spot			31 00				
436	Mr. Duane Gilberts	42 00		39 00	41		2 42	6 62
437	Mr. John Winters			25 00				
438	Mr. & Mrs. Doug Palmer			32 00	65			
439	Mr. James Brown			15 00				
440	Mr. & Mrs. Steve Townsend	15 99		35 50	2 33	5 60	6 72	6 60
441	Mr. Tom Snappy			16 00				
442	Mr. & Mrs. Zeb Adams			18 00	1 73			
443	Mr. & Mrs. Tex Ritter			13 00			7 50	
444	Mr. & Mrs. Tom Thumb			40 00	1 01			4 09
445	Mr. & Mrs. Ken Walz	61 00		15 00			35 00	10 19
446	Mr. & Mrs. Beau Tiles			16 00		8 92		
447	Mr. & Mrs. Delbert Patches			18 00	41			
448	Mr. Roger Tilberg			19 00	1 19			
449	Mr. & Mrs. John Theony	55 50		23 00	52	5 60	12 46	8 92
		447 02		784 91	16 89	34 51	125 94	64 28

Cont. on next page

Cont. from previous page.

SCRIPT

SHEET NO. 1

DATE March 23 **19** ____

RGES						CREDITS				TODAY'S CLOSING BALANCE	
TAX	CIGAR & NEWS	MISCL.	GUEST PAID OUTS	TRANSFERS	changes	CASH RECEIPTS	ALLOWANCES	TRANSFERS	changes	DEBITS	CREDITS
83					45 27					82 83	
61			6 00			67 88				- 0 -	
92									45 27	- 0 -	
69										76 21	
69								22 87		- 0 -	
77						99 97				- 0 -	
89			5 00			97 86				- 0 -	
58						16 78	25			- 0 -	
89										91 46	
79						40 63				- 0 -	
97						25 96				- 0 -	
66						46 86				- 0 -	
83								31 83		- 0 -	
81										22 81	
95						58 92				- 0 -	
81					31 69					63 50	
89						24 32				- 0 -	
69									31 69	- 0 -	
69						91 14				- 0 -	
64								25 64		- 0 -	
76						33 41				- 0 -	
69						15 69				- 0 -	
98										73 72	
53				8 92						25 45	
91						20 64				- 0 -	
83							1 00			20 33	
99						46 09				- 0 -	
1 04						122 23				- 0 -	
67										25 59	
72										19 13	
77								20 96		- 0 -	
89						106 89				- 0 -	
25.38			11 00	8 92	76 96	915.27	1 25	101 30	76 96	501 03	

SUMMARY TRANSCRIPT

DEBITS			CREDITS		
ROOM CHARGES	784	91	CASH RECEIPTS	915	27
LOCAL TELEPHONE	16	89	ALLOWANCES	1	25
LONG DISTANCE TELEPHONE	34	51	TRANSFERS	101	30
FOOD AND BEVERAGES	125	94	Changes	76	96
LAUNDRY AND VALET	64	28			
TELEGRAMS					
TAX	25	38			
CIGARS AND NEWS					
MISCELLANEOUS					
GUEST PAID OUTS	11	00			
TRANSFERS	8	92			
Changes	76	96			
TOTAL CHARGES	1,148	79	TOTAL CREDITS	1,094	78
(PREVIOUS DAY BALANCE)			(CLOSING DAY BALANCE)		
DEBITS	447	02	DEBITS	501	03
CREDITS			CREDITS		
NET BALANCE	447	02	NET BALANCE	501	03
TOTAL	1,595	81	TOTAL	1,595	81

ROOMS OCCUPIED............ 32

ROOMS VACANT............ 16

% OCCUPIED............ 67%

NO. OF GUESTS............ 56

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Learning Experience Guide

UNIT: BALANCING CASHIER TOTALS

RATIONALE:

The ability to locate errors and correct them by using the correct procedures will enable a Night Auditor to successfully complete the reports for management.

PREREQUISITES:

Successful completion of "The Hand Transcript" unit test.

OBJECTIVE:

Using the correct given procedures and methods, adjust errors and prepare a "D" report worksheet.

RESOURCES:

Printed material:

NCR Account Folios (Registration Desk Drawer).
NCR Correction Vouchers (Registration Desk Drawer).
NCR Department Vouchers (Registration Desk Drawer).
NCR 42 Operators Manual, pages 8-12, 21 and 22.
Front Office Operation, Haszonics, pages 117 and 118.

Equipment:

NCR 42 Accounting Machine (Simulated Front Office).

GENERAL INSTRUCTIONS:

During each activity on error correction, you will be required to practice using the NCR 42. If there is only one machine available, everyone will have to be scheduled through the instructor. See instructor when you start the LAP to get a time blocked.

PERFORMANCE ACTIVITIES:

.01 Locating Errors

Principal Author(s): D. Fuhrman

.02 Correct Account Posting Error
.03 Correct Amount Posting Error
.04 Correct Department Posting Error
.05 Correct Credit Posting at Checkout
.06 Correct Balance Pick-up Error
.07 Correct Ledger-Statement Alignment Error
.08 Failure to Enter Old Balance
.09 Failure to Insert Ledger-Statement
.10 Preparing the "D" Report Worksheet

EVALUATION PROCEDURE:

100% accuracy on all perfomance tests for this unit.
90% accuracy on all multiple choice tests.

FOLLOW-THROUGH:

Student: ______________________ **File Code:** 25.03.02.00.A2-2

Date: ______________________ **Date Published:** 7/1/74

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UNIT PRETEST: BALANCING CASHIER TOTALS

25.03.02.01

Using the following examples, answer questions 1 and 2. Do the work on a separate sheet of paper.

PRELIST	AMOUNT ACTUALLY POSTED
1418.30	216.97
148.03	3612.00
216.97	621.00
1216.79	1418.30
621.80	1216.79
3612.00	1480.30
7233.89	8566.16

1. The decimal was moved:

   a. to the left one place.
   b. to the right one place.
   c. to the right two places.
   d. to the left two places.

2. The type of error was:

   a. transposition.
   b. single slide.
   c. zero between digits.
   d. double slide.

Using the following examples, answer question 3. Do the work on a seperate sheet of paper.

PRELIST	AMOUNT ACTUALLY POSTED
30.00	133.00
607.18	30.00
133.00	70.18
404.00	13.30
13.30	4.04
70.18	607.18
1257.66	857.70

25.03.02.01 (continued)

3. The type of error is:

   a. single slide.
   b. zero between **digits**.
   c. double slide.
   d. transposition.

Using the following examples, do question 4. Do the work on a seperate sheet of paper.

PRELIST	AMOUNT ACTUALLY POSTED
127.45	8131.06
813.16	1274.55
1013.61	127.45
1274.55	1274.50
1274.50	8130.16
8130.16	1013.61
12633.43	19951.33

4. The type of error is:

   a. transposition.
   b. single slide.
   c. double slide.
   d. zero between digits.

5. Dividing the difference of two totals by nine (9):

   a. shows you exactly where the error is.
   b. shows you exactly what type of error it is.
   c. gives you a clue as to the location and type of error.
   d. all of the above.

25.03.02.02

6. A wrong account posting error:

   a. always is detected by the Night Auditor.
   b. usually is found by the cashier.
   c. usually is found by the guest.
   d. all of the above.

25.03.02.02 (continued)

7. John Williams (Room 132) is charged $13.06 for Restaurant. It should have been charged to Jim Williams (Room 123). (John W. balance is $23.00; Jim W. balance is $33.00.) To correct the error on John W's folio:

   a. pick up $23.00, miscellaneous credit $13.06.
   b. pick up $23.00, miscellaneous debit $23.00.
   c. pick up $23.00, correction minus $13.06.
   d. pick up $23.00, miscellaneous credit $23.00, miscellaneous debit $9.94.

8. Bob Robertson (Room 103) has been credited with an advance payment which should have been posted to Bob Roberton of Room 130. The payment amounted to $45.00. Roberton's balance is now $23.00 debit; Robertson's balance is $12.00 debit. To correct Robertson's folio:

   a. pick up $12.00 debit, correction plus $45.00, balance out.
   b. pick up $12.00 debit, miscellaneous debit $45.00, balance out.
   c. pick up $12.00 debit, miscellaneous credit $45.00, balance out.
   d. pick up $12.00 debit, miscellaneous credit $12.00, correction $57.00.

25.03.02.03

9. When making error corrections:

   a. you take off the mistake only, no charges that were posted correctly.
   b. you start with the last correct balance.
   c. you take off only the difference between what you posted and what you should have posted.
   d. all of the above.

10. In preparing the Night Audit, you find the "B" shift clerk has posted a (paid key) credit of $43.10 to Bob Stick's account instead of the correction amount of $4.31 credit. To correct this:

   a. pick up balance, correction minus $43.10, paid $4.31.
   b. pick up balance, miscellaneous debit $43.10, paid $4.31.
   c. pick up balance, correction plus $43.10, paid $4.31.
   d. pick up balance, correction plus $43.10, correction $4.31.

25.03.02.04

11. John Doe has a $2.75 gift shop charge (miscellaneous debit). Upon posting, you accidentally push the paid out key for $2.75. You discover the error after you balanced out the folio. To correct the error:

   a. pick up balance, correction minus $2.75, correction plus $2.75.
   b. pick up balance, correction minus $2.75, miscellaneous debit $2.75.
   c. pick up balance, miscellaneous credit $2.75, correction plus $2.75.
   d. pick up balance, miscellaneous debit $2.75, miscellaneous credit $2.75.

25.03.02.05

12. A guest with a $10.00 balance checks out. The cashier picks up the balance correctly but posts $100.00 as a credit. How would you correct this mistake? (assuming the clerk balanced out before knowing he made the error)

    a. Correction minus $100.00, correction plus $10.00.
    b. Correction plus $100.00, paid $10.00.
    c. Miscellaneous debit $100.00, paid $10.00.
    d. Correction minus $100.00, $10.00 paid.

25.03.02.06

13. The clerk, when posting charges on folio number 1067, picked up the wrong balance of $6.90 credit instead of $6.90 debit. He discovered the mistake immediately. To correct the error:

    a. balance out, cross out wrong balance, pick up $6.90 debit, continue posting.
    b. space and eject folio, pick up debit balance $6.90, continue posting.
    c. correction plus $6.90; correction plus $6.90, continue posting.
    d. space and eject, cross out wrong balance, balance machine, reinsert folio, pick up $6.90 credit.

25.03.02.07

14. The reason you correct an overprint on a folio is:

    a. only for the guest.
    b. so the folio will balance out correctly.
    c. because the departmental totals are corrected.
    d. only for the management.

25.03.02.08

15. You post a $6.00 long distance charge to room 201 and balance reads $6.00. The old balance before the posting was $15.00 debit balance.

    a. Pick up $15.00 balance, correction plus $6.00, extend new balance.
    b. Pick up $6.00 balance, correction plus $15.00, extend balance.
    c. Correction plus $6.00, correction plus $15.00, extend balance.
    d. Pick up $6.00, correction minus $6.00, correction plus $15.00, long distance $6.00, extend balance.

25.03.02.09 (continued)

16. Cashier posted charges to room 315; when posting a Laundry charge of $2.75, he noticed he failed to insert ledger statement. Assume that you have not balanced the machine yet. To correct the error:

    a. correction minus $2.75, insert folio, correction plus $2.75, extend the new balance.
    b. correction minus $2.75, insert folio, laundry $2.75, extend balance.
    c. correction minus $2.75, insert folio, miscellaneous debit $2.75, extend the balance.
    d. pull folio out, miscellaneous credit $2.75, insert folio, miscellaneous debit $2.75, extend the balance.

25.03.02.10

17. If you found a $1113.00 print out on the inactive account key (when preparing the worksheet):

    a. it would mean that someone used this key in error.
    b. it would let you know that possibly you forgot to clear this total the night before.
    c. it would mean that this was the balance of the city ledger.
    d. it would mean that this could be the balance of the guest ledger.

18. The "D" report worksheet:

    a. is used to check total debits and total credits.
    b. has to be prepared on a "D" report form.
    c. is used to check cashier postings.
    d. can be used to balance out the till.

19. Total debits on the "D" report worksheet:

    a. prints zero if debit balance key is depressed.
    b. are printed after depressing the debit balance key.
    c. automatically totals in the inactive account key.
    d. is the total of all charge departments.

20. After preparing the "D" report worksheet:

    a. the desk clerk posts room and phone charges.
    b. the Night Auditor checks ledger cards to the room rack for sleepers and correct rates.
    c. the Night Auditor clears the machine.
    d. the Night Auditor checks out the till.

UNIT PRETEST ANSWER KEY: BALANCING CASHIER TOTALS

LAP 01

1. b
2. b
3. a
4. d
5. d

LAP 02

6. c
7. a
8. b

LAP 03

9. a
10. c

LAP 04

11. b

LAP 05

12. b

LAP 06

13. a

LAP 07

14. a

LAP 08

15. b

LAP 09

16. b

LAP 10

17. b
18. c
19. a
20. b

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Mountain-Plains Education &
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Glasgow AFB, Montana 59231

Learning Activity Package

Student: __________

Date: __________

PERFORMANCE ACTIVITY: Locating Errors

OBJECTIVE:

Identify methods of finding errors given in the NCR 42 Operator's Manual. Recognize possible errors when given circumstances. Locate and identify errors when given specific examples. Given sets of charge and credit totals containing errors, locate errors.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP. Successful completion is nine out of ten items. Locate the errors that exist in a set of given charge and credit totals.

RESOURCES:

NCR 42 Operator's Manual, pp. 21 and 22.

PROCEDURE:

Steps

1. Read the information on pages 21 and 22 of NCR 42 Operator's Manual.
2. Now reread everything until you feel you know what transposition is and how to recognize it, what single and double slides are and how to place a zero between digits.
3. Now using a pencil and paper, practice locating the errors in the following:

Transposition	
907.88	907.88
545.23	545.23
676.21	676.12
418.12	418.12
2,547.44	2,547.35

(1) Find the error by the correct method given.
(2) List what positions the error is in and their difference.

Zero Between Digits	
616.91	6,106.91
708.37	708.37
1,315.28	6,815.28

Principal Author(s): D. Fuhrman

Single Slide	
115.80	115.80
30.00	300.00
141.30	141.30
287.10	557.10

Double Slide	
309.00	108.99
108.99	717.71
717.71	3.09
3.08	3.08
1,138.78	832.87

4. When you feel you understand the material, ask the instructor for test 25.03.02.01 on "Locating Errors."
5. If successful, ask instructor for LAP 25.03.02.02. on "Correct Account Posting Error." If unsuccessful, review the LAP material.

NOTE: Be sure you understand: (1) where to locate the error, (2) how to find what type of error it is, (3) which "position" the error is in, (4) what difference to look for between positions.

This is probably the most important part of a night auditor's shift because; if you can't find the error, then you have defeated the purpose of the audit. Never disregard the possibility of yourself not adding the columns correctly.

If the vouchers all match, and the totals of the daily accounts receivable (net outstanding) doesn't balance with the inactive account total (machine balance), chances are that it is (1) an incorrect balance pickup on a folio, (2) charge posted more than once, (3) folio is missing.

When using transposition errors, you can divide the difference by (9) nine and this will tell you (1) what positions error is in, (2) what difference between numbers in the two positions is.

Example:	12	21		1	1st and 2nd position and
	13	13	9	9	difference between figures
	25	34			is 1.
		9			

Student: ______________________ File Code: 25.03.02.01.A2-2

Date: ______________________ Date Published: 7-1-74

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LAP TEST: LOCATING ERRORS

1. If the machine (inactive account total) on the bottom of the "D" report (the balance of all guest folios in the tray) is less than the today's plus yesterday's net outstanding total (assume machine balance is incorrect):

   a. one folio was posted twice with the same amount.
   b. possibly a folio is missing.
   c. there is a skipper.
   d. there was a transfer to the city ledger which was transferred twice.

2. If the today's plus yesterday's net outstanding is less than the machine balance (inactive account total) (assume the machine balance is incorrect):

   a. there was a balance pick up error.
   b. possibly a folio is missing.
   c. there was a sleeper.
   d. there was a skipper.

3. Which error can be found by dividing the difference between two totals by 99?

   a. single slide
   b. double slide
   c. zero between digits
   d. all of the above

4. If the machine figure is correct, and you still differ from the yesterday plus today's totals, it might be that:

   a. a folio is missing.
   b. there is a balance pick up error.
   c. yesterday's total was incorrectly brought forward.
   d. none of the above.

Using the following examples, answer question 5. Do the work on a separate sheet of paper.

PRELIST	AMOUNTS ACTUALLY POSTED
109.16	273.45
308.35	380.53
878.45	327.54
887.54	109.16
237.45	887.54
327.54	878.45
380.53	308.35
3129.02	3165.02

5. The type of error is:

   a. double slide.
   b. transposition.
   c. zero between digits.
   d. single slide.

Using the following examples, answer question 6. Do the work on a separate sheet of paper.

PRELIST	AMOUNT ACTUALLY POSTED
1418.30	216.97
148.03	3612.00
216.97	621.00
1216.79	1418.30
621.80	1216.79
3612.00	1480.30
7233.89	8566.16

6. The decimal was moved:

   a. to the left one place.
   b. to the right one place.
   c. to the right two places.
   d. to the left two places.

Using the following examples, answer questions 7 and 8. Do the work on a separate sheet of paper.

PRELIST	AMOUNT ACTUALLY POSTED
30.00	133.00
607.18	30.00
133.00	70.18
404.00	13.30
13.30	4.04
70.18	607.18
1257.66	857.70

7. The type of error is:

   a. single slide.
   b. zero between digits.
   c. double slide.
   d. transposition.

8. The decimal was moved:

   a. to the left two places.
   b. to the left one place.
   c. to the right two places.
   d. to the right one place.

9. One way management can control the forms used during posting is by:

   a. taking a daily reading of the detector counter on the posting machine.
   b. preprinting the forms with consecutive numbers so you can keep a record of them.
   c. giving out only ten forms to each clerk.
   d. using only certain types of forms.

10. Dividing the difference of two totals by nine (9):

    a. shows you exactly where the error is:
    b. shows you exactly what type of error it is.
    c. gives you a clue as to the location and type of error.
    d. all of the above.

LAP TEST ANSWER KEY: LOCATING ERRORS

1. b
2. a
3. b
4. c
5. b
6. b
7. a
8. a
9. b
10. d

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Mountain-Plains Education &
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Glasgow AFB, Montana 59231

Learning Activity Package

Student: ________________

Date: ________________

PERFORMANCE ACTIVITY: Correct Account Posting Error

OBJECTIVE:

Identify the characteristics of incorrect posting, use the desired procedure for adjusting an error in posting to a wrong account when given examples of errors. Given situations with errors, locate errors and make adjustments.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP and the LAP entitled: "Correct Amount Posting Error". (This LAP will be taken after completing the next LAP.) Successful completion is nine out of ten items.

RESOURCES:

NCR 42 Operators Manual, p.8.
NCR 42 Accounting Machine.
Guest Folios.
Vouchers (correction and department).

PROCEDURE:

Steps

1. Read page 8 of NCR 42 Operators Manual on "Wrong Account Posting."
2. Study pictures of folios (Includes the mistake and after the correction, also includes picture of vouchers used.)
3. Schedule time with instructor so you can practice on the NCR 42 for this particular type of error correction.
4. When you feel you know and understand the material, ask instructor for test 25.03.02.02 on "Corrects Account Posting Error."
5. If unsuccessful, review LAP material. If successful, continue to next LAP 25.03.02.03. on "Correct Amount Posting Error."

Principal Author(s): D. Fuhrman

NOTE: This is the only type of error correction in which you will use the Misc. Debit and Misc. Credit Keys. The reason you use these keys is that there are no other department keys which would qualify because the amount and department is correct, it's just that you used the wrong folio. (You charged the amount to the wrong guest.)

Remember on error corrections you have to remove the complete error (but just the error, not any correct changes on Credits). Also, you have to start with the last balance which was printed and continue from that point.

REMEMBER:

A. Miscellaneous credit corrects debit error and
B. Miscellaneous debit corrects credit error.

An error of posting to the wrong account would usually be found when the guest with wrong charge checks out, the night auditor would usually not find it. (Unless he compared the vouchers to the postings. Some properties require this comparison as part of the duties.)

To correct an error on a posting machine do these five STEPS:

1. Stop and think what the mistake was.
2. Pick up the incorrect old balance, if any. (In some cases, this step would be omitted.)
3. Remove only the error, (leave anything on which is posted correctly).
4. Put on the posting as it should have been.
5. Balance out folio, or continue posting.

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Mountain-Plains Education & Economic Development Program, Inc.
Glasgow AFB, Montana 59231

Learning Activity Package

Student: ____________________

Date: ____________________

PERFORMANCE ACTIVITY: Correct Amount Posting Error

OBJECTIVE:

Given examples of errors, identify the procedure for adjusting errors in posting wrong amounts to the guest folios. Given situations containing errors, locate the errors and make adjustments.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple choice test about this LAP and the LAP entitled: "Correct Account Posting Error". Successful completion is nine out of ten items. Locate and adjust errors for a set of wrong amounts posting to guest folios.

RESOURCES:

NCR 42 Operator's Manual, p. 9.
NCR 42 Accounting Machine.
Guest Folio.
Vouchers (correction and department).

PROCEDURE:

Steps

1. Read information at top of page 9 in NCR 42 Manual (letter B).
2. Study pictures of folios (includes the mistake and the correction of).
3. Schedule time with the instructor so you can practice on the NCR 42 for this particular type of error correction.
4. When you feel you know the material and understand what you've done, ask the instructor for test 25.03.02.03.A2 on "Incorrect Amount Posting Error." If you don't feel you know the material, review steps 1-3; then if you still feel you don't understand, ask the instructor for help.
5. If unsuccessful, repeat steps 1-4. If successful, proceed to next LAP 25.03.02.04 on "Corrects Department Posting Error."

Principal Author(s): D. Fuhrman

NOTE:

Remember on error corrections:

1. You have to start with the last balance printed on the folio and continue from there.
2. You have to take off only the mistake, not any other charges or credits which are posted correctly.
3. You take off the complete error, not the difference between what you posted and what you should have posted.

You have to use the department button twice because you took the complete error off by the use of the correction voucher.

Remember:

A. Correction minus, corrects debit error.
B. Correction plus, corrects credit error.

To correct an error on a Posting Machine do these five steps:

1. Stop and think what the mistake was.
2. Pick up the incorrect old balance, if any. (In some cases, this step would be omitted.)
3. Remove only the error, (leave anything on which is posted correctly).
4. Put on the Posting as it should have been.
5. Balance out folio, or continue posting.

25.03.02.02. A2-2

Student: ______________________ **File Code:** 25.03.02.03. A2-2

Date: ______________________ **Date Published:** 1/12/76

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Glasgow AFB, Montana 59231

LAP TEST: CORRECT ACCOUNT/AMOUNT POSTING ERROR

25.03.02.02.

1. In correcting a wrong account posting, you use:

   a. the correction plus key only.
   b. the miscellaneous debit and credit keys.
   c. the correction plus and minus keys.
   d. the miscellaneous debit key only.

2. A wrong account posting error:

   a. always is detected by the Night Auditor.
   b. usually is found by the cashier.
   c. usually is found by the guest.
   d. all of the above.

3. John Williams (Room 212) is charged $13.06 for Restaurant. It should have been charged to Jim Williams (Room 123). (John W. balance is $23.00; Jim W. balance is $33.00). To correct the error on John W's folio:

   a. pick up $23.00, miscellaneous credit $13.06.
   b. pick up $23.00, miscellaneous debit $23.00.
   c. pick up $23.00, correction minus $13.06.
   d. pick up $23.00, miscellaneous credit $23.00, miscellaneous debit $9.94.

4. John Williams (Room 132) is charged $13.06 for Restaurant. It should have been charged to Jim Williams (Room 123). John W. balance is $23.00; Jim W. balance is $33.00.) To correct Jim W's folio:

   a. pick up $33.00, correction plus $13.06.
   b. pick up $33.00, $13.06 Restaurant key.
   c. pick up $33.00, miscellaneous debit $13.06.
   d. pick up $33.00, miscellaneous credit $33.00.

5. Bob Robertson (Room 103) has been credited with an advance payment which should have been posted to Bob Roberton of Room 130. The payment amounted to $45.00. Roberton's balance is now $23.00 debit; Robertson's balance is $12.00 debit. To correct Robertson's folio:

   a. pick up $12.00 debit, correction plus $45.00, balance out.
   b. pick up $12.00 debit, miscellaneous debit $45.00, balance out.
   c. pick up $12.00 debit, miscellaneous credit $45.00, balance out.
   d. pick up $12.00 debit, miscellaneous credit $12.00, correction plus $57.00.

25.03.02.02 (continued)

6. Bob Robertson (Room 103) has been credited with an advance payment which should have been posted to Bob Roberton of Room 130. The payment amounted to $45.00. Roberton's balance is now $23.00 debit; Robertson's balance is $12.00 debit. To correct Roberton's folio:

   a. pick up $23.00, miscellaneous debit $45.00, balance out.
   b. pick up $23.00, miscellaneous debit $23.00, correction plus $45.00.
   c. pick up $23.00, correction plus $45.00, balance out.
   d. pick up $23.00, miscellaneous credit $45.00, balance out.

25.03.02.03

7. When making error corrections:

   a. you take off the mistake only, no charges that were posted correctly.
   b. you start with the last correct balance.
   c. you take off only the difference between what you posted and what you should have posted.
   d. all of the above.

8. John Sticks charges $12.45 (to the Restaurant), but when you post to his folio you post the amount as $112.45. But you realize the error before you balance the folio. To correct this:

   a. miscellaneous credit $112.45, Restaurant $12.45.
   b. correction minus $112.45, correction plus $12.45.
   c. correction minus $112.45, Restaurant $12.45.
   d. correction minus $112.45, miscellaneous debit $12.45.

9. Jim Brown charges $13.40 to the laundry. When you post the charge, you ring it up as $1.34. You balance the folio before you realize the mistake. To correct:

   a. correction minus $1.34, laundry $13.40.
   b. pick up balance, miscellaneous credit $1.34, laundry $13.40.
   c. pick up balance, correction minus $1.34, laundry $13.40.
   d. pick up balance, correction minus $1.34, miscellaneous debit $13.40.

10. In preparing the Night Audit, you find the "B" shift clerk has posted a (paid key) credit of $43.10 to Bob Sticks' account instead of the correct amount of $4.31 credit. To correct this:

    a. pick up balance, correction minus $43.10, paid $4.31.
    b. pick up balance, miscellaneous debit $43.10, paid $4.31.
    c. pick up balance, correction plus $43.10, paid $4.31.
    d. pick up balance, correction plus $43.10, correction minus $4.31.

LAP TEST ANSWER KEY: CORRECT ACCOUNT/AMOUNT POSTING ERROR

LAP 02

1. b
2. c
3. a
4. c
5. b
6. d

LAP 03

7. a
8. c
9. c
10. c

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Mountain-Plains Education &
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Glasgow AFB, Montana 59231

Learning Activity Package

Student: ____________________

Date: ____________________

PERFORMANCE ACTIVITY: Correct Department Posting Error

OBJECTIVE:

Given an error in posting the wrong department on a guest folio, identify the procedure used to make adjustments. Locate errors and make adjustments when given situations containing errors.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP and the LAP's entitled: "Correct Credit Posting Error at Check-Out", "Correct Balance Pick-Up Error", "Correct Ledger-Statement Alignment Error", and "Failure to Enter Old Balance".

(The LAP test will be taken after completing the last LAP listed above.) Successful completion is nine out of ten items. Correct error in wrong department posting in a given set of guest folios.

RESOURCES:

NCR 42 Accounting Machine.
Guest Folios.
Vouchers (correction and department).
NCR 42 Operator's Manual, p. 9.

PROCEDURE:

Steps

1. Read information at bottom of page 9 in NCR 42 Operator's Manual (letter C).
2. Study pictures of folios (include the mistake and the correction of it).
3. Schedule time with instructor so you can practice on the NCR 42 Accounting Machine for this type of error correction.
4. The LAP test for this LAP will be taken after LAP 25.03.02.08 ("Failure to Enter Old Balance").
5. When you feel you know the material and understand the procedure, proceed to the next LAP. (see evaluation procedure)

Principal Author(s): D. Fuhrman

NOTE:

Remember on error corrections:

1. You have to start with the last balance printed on the folio and continue from there.
2. You have to take off only the mistake, not any other charges or credits which are posted correctly.
3. You take off the complete error, not the difference between what you posted and what you should have posted.

You have posted the right amount but the wrong department, so you have to take it off (correction key) the wrong department and re-post as though you were starting over.

Remember:

A. Correction minus, corrects debit error.
B. Correction plus, corrects credit error.

To correct an error on a Posting Machine do these five steps:

1. Stop and think what the mistake was.
2. Pick up the incorrect old balance, if any. (In some cases, this step would be omitted.)
3. Remove only the error, (leave anything on which is posted correctly).
4. Put on the Posting as it should have been.
5. Balance out folio, or continue posting.

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Mountain-Plains Education &
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Glasgow AFB, Montana 59231

Learning Activity Package

Student: ______________________

Date: ______________________

PERFORMANCE ACTIVITY: Correct Credit Posting Error at Check-Out

OBJECTIVE:

Given an error in credit posting at check-out, identify the procedure used to adjust the error. Given situations containing errors, locate the errors and make adjustments.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP and the LAP's entitled: "Correct Department Posting Error", "Correct Balance Pick-Up Error", "Correct Ledger-Statement Alignment Error", and "Failure to Enter Old Balance".

(The LAP test will be taken after completing the last LAP listed above.) Successful completion is nine out of ten items. Adjust the errors in credit posting for a set of given transactions.

RESOURCES:

NCR 42 Accounting Machine.
Guest Folios.
Vouchers (correction and department).
NCR 42 Operator's Manual, p.10.

PROCEDURE:

Steps

1. Read information at top of page 10 in NCR 42 Operator's Manual (letter D).
2. Study pictures of folios (include the mistake and the correction of it).
3. Schedule time with instructor so you can practice on the NCR 42 Accounting Machine for this type of error correction.
4. The test for this LAP will be taken after LAP 25.03.02.08 ("Failure to Enter Old Balance"). (see evaluation procedure)
5. When you feel you know the material and understand the procedure, proceed to the next LAP.

Principal Author(s): D. Fuhrman

NOTE:

Remember on error corrections:

1. You have to start with the last balance printed on the folio and continue from there.
2. You have to take off only the mistake, not any other charges or credits which are posted correctly.
3. You take off the complete error, not the difference between what you posted and what you should have posted.

Remember you have established a credit balance so you have to correct it using a correction plus key.

Remember:

- A. Correction minus, corrects debit error.
- B. Correction plus, corrects credit error.

To correct an error on a Posting Machine do these five steps:

1. Stop and think what the mistake was.
2. Pick up the incorrect old balance, if any. (In some cases, this step would be omitted.)
3. Remove only the error, (leave anything on which is posted correctly).
4. Put on the Posting as it should have been.
5. Balance out folio, or continue posting.

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Glasgow AFB, Montana 59231

Learning Activity Package

Student: ________________

Date: ________________

PERFORMANCE ACTIVITY: Corrects Balance Pick-Up Error

OBJECTIVE:

Identify characteristics of picking up incorrect balances and identify desired procedure for adjusting given errors. Given situations containing errors, locate the errors and make adjustments.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP and the LAP's entitled: "Correct Department Posting Error", "Correct Credit Posting Error at Check-Out", "Correct Ledger-Statement Alignment Error", and "Failure to Enter Old Balance".

(The LAP test will be taken after completing the last LAP listed above.) Successful completion is nine out of ten items. Adjust the errors in a given set of situations where balances were incorrectly picked up.

RESOURCES:

NCR 42 Accounting Machine.
Guest Folios.
Vouchers (correction and department).
NCR 42 Operator's Manual, p. 10.

PROCEDURE:

Steps

1. Read information at bottom of page 10 in NCR 42 Operator's Manual (letter E).
2. Study pictures of folios (include the mistake and the correction of it).
3. Schedule time with instructor so you can practice on the NCR 42 Accounting Machine for this type of error correction.
4. The test for this LAP will be taken after LAP 25.03.02.08 ("Failure to Enter Old Balance"). (see evaluation procedure)
5. When you feel you know the material and understand the procedure, proceed to the next LAP.

Principal Author(s): D. Furhman

NOTE:

Remember on error corrections:

1. You have to start with the last balance printed on the folio and continue from there.
2. You have to take off only the mistake, not any other charges or credits which are posted correctly.
3. You take off the complete error, not the difference between what you posted and what you should have posted.

Remember:

- A. Correction minus, corrects debit error.
- B. Correction plus, corrects credit error.

Also, in this type you haven't affected any department totals, so the only thing to worry about is that the guest's folio is easy to understand. You don't have to balance machine first in order to correct it. If you have picked up the wrong balance before posting, just pull out guest folio and hit balance key. Then put folio back in and start all over. (No totals affected.)

Another way to correct this situation (so you won't have to explain to the guest when the balance pick-up is crossed out) is to:

1. Use correction minus or plus key and correct it as though it did affect department totals.

The first way is preferred in this course, but you should keep the second way in mind.

To correct an error on a posting machine do these five steps:

1. Stop and think what the mistake was.
2. Pick up the incorrect old balance, if any. (In some cases, this step would be omitted.)
3. Remove only the error. (Leave anything on which is posted correctly.)
4. Put on the posting as it should have been.
5. Balance out folio, or continue posting.

File Code: 25.03.02.07. A2-0

Date Published: 1/12/76

Mountain-Plains Education &
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Glasgow AFB, Montana 59231

Learning Activity Package

Student:

Date:

PERFORMANCE ACTIVITY: Corrects Ledger-Statement Alignment Error

OBJECTIVE:

Identify the purpose of alignment error correction and identify the procedure for adjusting given errors in posting with the ledger-statement not aligned. Locate errors and make adjustments to given situations containing errors.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP and the LAP's entitled: "Correct Department Posting Error", "Correct Credit Posting Error at Check-Out", "Correct Balance Pick-up Error", and "Failure to Enter Old Balance."

(The LAP test will be taken after completing the last LAP listed above.) Successful completion is nine out of ten items. Adjust a set of given errors resulting from incorrect alignment.

RESOURCES:

NCR 42 Accounting Machine.
Guest Folios.
Vouchers (correction and department).
NCR 42 Operator's Manual, p. 11.

PROCEDURE:

Steps

1. Read information at top of page 11 in NCR 42 Operator's Manual (letter F).
2. Study pictures of folios (include the mistake and the correction of it).
3. Schedule time with instructor so you can practice on the NCR 42 Accounting Machine for this type of error correction.
4. The test for this LAP will be taken after LAP 25.03.02.08 ("Failure to Enter Old Balance"). (see evaluation procedure)
5. When you feel you know the material and understand the procedure, proceed to the next LAP.

Principal Author(s): D. Furhman

NOTE:

Remember on error corrections:

1. You have to start with the last balance printed on the folio and continue from there.
2. You have to take off only the mistake, not any other charges or credits which are posted correctly.
3. You take off the complete error, not the difference between what you posted and what you should have posted.

Remember you have to re-post the overprinted figures so the guest can easily read it. You might have to add up the charges-minus credits to the previous balance to know what figure to pick up if the old balance is printed.

To correct an error on a Posting Machine do these five steps:

1. Stop and think what the mistake was.
2. Pick up the incorrect old balance, if any. (In some cases, this step would be omitted.)
3. Remove only the error, (leave anything on which is posted correctly).
4. Put on the posting as it should have been.
5. Balance out folio, or continue posting.

File Code: 25.03.02.08. A2-0

Date Published: 1/12/76

Mountain-Plains Education &
Economic Development
Program, Inc.
Glasgow AFB, Montana 59231

Learning Activity Package

Student: ____________________

Date: ____________________

PERFORMANCE ACTIVITY: Failure to Enter Old Balance

OBJECTIVE:

Identify the characteristics of failing to pick up the old balance and identify the correct procedure used to adjust given errors in failing to pick up the old balance on the guest folio. Given situations containing errors, make adjustments to the located errors.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP and the LAP's entitled: "Correct Department Posting Error", "Correct Credit Posting Error at Check-Out", "Correct Balance Pick-Up Error", and "Correct Ledger-Statement Alignment Error".

Successful completion is nine out of ten items. Adjust a given set of transactions that were made without picking up the old balance.

RESOURCES

NCR 42 Accounting Machine.
Guest Folios.
Vouchers (correction and department).
NCR 42 Operator's Manual, p. 11.

PROCEDURE:

Steps

1. Read information at the bottom of page 11 in NCR 42 Operator's Manual (letters G and H).
2. Study pictures of folios (include the mistake and the correction of it).
3. Schedule time with instructor so you can practice on the NCR 42 Accounting Machine for this type of error correction.
4. When you feel you know the material and understand the procedures, ask the instructor for the test covering this LAP and the previous four LAP's.
5. If successful, proceed to the next LAP. If unsuccessful review the LAP materials.

Principal Author(s): D. Furhman

NOTE:

Remember on error corrections:

1. You have to start with the last balance printed on the folio and continue from there.
2. You have to take off only the mistake, not any other charges or credits which are posted correctly.
3. You take off the complete error, not the difference between what you posted and what you should have posted.

Remember: It makes a difference whether or not you have extended your new balance as to which method you use.

If you have not balanced your folio before you find the error you must handle it this way. After reinserting your folio and printing the balance (by using the pick-up key) space and eject once for each charge you printed, otherwise the new balance will overprint or print above a charge you just posted. Remember when you hit the balance or pick-up key, it does not space the folio as it does when you hit the charge or credit button.

To correct an error on a posting machine do these five steps:

1. Stop and think what the mistake was.
2. Pick up the incorrect old balance, if any. (In some cases, this step would be omitted.)
3. Remove only the error. (Leave anything on which is posted correctly.)
4. Put on the posting as it should have been.
5. Balance out folio, or continue posting.

Student: ______________________ **File Code:** 25.03.02.04 - .08 A2-2

Date: ______________________ **Date Published:** 7-1-74

Mountain-Plains Education &
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Glasgow AFB, Montana 59231

LAP TEST: LAPS .04, .05, .06, .07, and .08 COMBINED

25.03.02.04

1. Bill Pipe had a $3.50 long distance charge which was posted to the laundry department. You discovered the error before balancing the folio. To correct the error:

    a. correction minus $3.50, correction plus $3.50.
    b. correction minus $3.50, long distance $3.50.
    c. correction minus $3.50, miscellaneous debit $3.50.
    d. miscellaneous credit $3.50, long distance $3.50.

2. John Doe has a $2.75 gift shop charge (miscellaneous debit). Upon posting, you accidentally push the paid out key for $2.75. You discover the error after you balanced out the folio. To correct the error:

    a. pick up balance, correction minus $2.75, correction plus $2.75.
    b. pick up balance, correction minus $2.75, miscellaneous debit $2.75.
    c. pick up balance, miscellaneous credit $2.75, correction plus $2.75.
    d. pick up balance, miscellaneous debit $2.75, miscellaneous credit $2.75.

25.03.02.05

3. Brad Ferno charged his bill when he checked out. In making the transfer you pushed the miscellaneous debit key instead of the credit key for $12.00. To correct the error:

    a. miscellaneous credit key $12.00, miscellaneous credit $12.00.
    b. correction plus $12.00, miscellaneous key $12.00.
    c. correction minus $12.00, miscellaneous credit $12.00.
    d. correction minus $12.00, correction minus $12.00.

4. A guest with a $10.00 balance checks out. The cashier picks up the balance correctly but posts $100.00 as a credit. How would you correct this mistake? (assuming the clerk balanced out before knowing he made the error)

    a. correction minus $100.00, correction plus $10.00.
    b. correction plus $100.00, paid $10.00.
    c. miscellaneous debit $100.00, paid $10.00
    d. correction minus $100.00, $10.00 paid.

25.03.02.06

5. The desk clerk, when posting charges on folio 3297, picked up the wrong balance of $10.90 debit instead of $19.00 credit. But before noticing the error, he posted 2 charges to the folio and balanced the total which was $34.50. To correct the error:

   a. pick up balance $19.00, correction minus $10.90, correction plus $19.00.
   b. space and eject folio, cross out wrong pick up, then start over.
   c. pick up balance $34.50, correction minus $10.90, correction minus $19.00.
   d. pick up debit balance $34.50, correction minus $10.90, pick up correct credit balance of $19.00.

6. The clerk, when posting charges on folio number 1067, picked up the wrong balance of $6.90 credit instead of $6.90 debit. He discovered the mistake immediately. To correct the error:

   a. balance out, cross out wrong balance, pick up $6.90 debit, continue posting.
   b. space and eject folio, pick up debit balance $6.90, continue posting.
   c. correction plus $6.90; correction plus $6.90; continue posting.
   d. space and eject, cross out wrong balance, balance machine, reinsert folio, pick up $6.90 credit.

25.03.02.07

7. When performing the night audit, you find that Cashier "A" has failed to align the statement correctly during one of his postings, resulting in an over-print of two transactions. However, you can't tell which transactions they are because of the over-print. To find out what the transactions are:

   a. using an adding machine, add up only the total charges on the folio.
   b. you subtract the charges and add the credits which you can read from the last balance pick-up; the difference is the transaction amount (if this figure was not over-printed, also).
   c. the voucher would be the only place to look.
   d. the audit journal tape would be the only place to look.

8. You are the desk clerk. You have posted all the charges to room 101, and printed the new balance. You find that you have printed a $10.00 laundry charge over a $2.00 Gift Shop charge. The new balance is $25.00. The balance pick up was $13.00. Correct the over-print:

   a. pick up $13.00, correction minus both $10.00 and $2.00, then correction plus both $10.00 and $2.00.
   b. pick up $25.00, correction minus $12.00, laundry $10.00, miscellaneous debit $2.00.
   c. pick up $25.00, correction minus $12.00, correction 12.00.
   d. pick up $25.00, correction minus both $10.00 and $2.00, laundry $10.00, miscellaneous debit $2.00.

25.03.02.08

9. **When correcting** a failure to enter old balance error, before you balance:

   a. you use the correction plus key if it was a debit.
   b. you have to space the folio after printing the pick up because the machine only spaces when it prints charges or credits.
   c. you use the miscellaneous credit key if it was a credit.
   d. you have to prepare a correction voucher.

10. You post a $6.00 long distance charge to room 201 and balance reads $6.00. The old balance before the posting was $15.00 debit balance.

   a. Pick up $15.00 balance, correction plus $6.00, extend new balance.
   b. pick up $6.00 balance, correction plus $15.00, extend balance.
   c. correction plus $6.00, correction plus $15.00, extend balance.
   d. pick up $6.00, correction minus $6.00, correction plus $15.00, long distance $6.00, extend balance.

LAP TEST ANSWER KEY: LAPs .04, .05, .06, .07, .08 COMBINED

LAP 04

1. b
2. b

LAP 05

3. c
4. b

LAP 06

5. c
6. a

LAP 07

7. b
8. d

LAP 08

9. b
10. b

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Date Published: 8/12/74

Mountain-Plains Education &
Economic Development
Program, Inc.
Glasgow AFB, Montana 59231

Learning Activity Package

Student: ______________

Date: ______________

PERFORMANCE ACTIVITY: Failure to Insert Ledger-Statement

OBJECTIVE:

Identify the characteristics of failing to insert the guest folio in the machine and identify the procedure for adjusting given errors in failing to insert the guest folio. Given situations containing errors, locate the errors and make adjustments.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple choice test about this LAP and the LAP entitled: "Preparing the "D" Report Worksheet". (The LAP test will be taken after the next LAP.) Successful completion is nine out of ten items. Given a set of circumstances where guest folios were not inserted, make adjustments to correct them.

RESOURCES:

NCR 42 Accounting Machine.
Guest Folios.
Voucher's (correction and department).
NCR 42 Operator's Manual, p. 12.

PROCEDURE:

Steps

1. Read information at the top of page 12 in NCR 42 Operator's Manual (letter I).
2. Study pictures of folios (includes the mistake and the correction of it.)
3. Schedule time with instructor so you can practice on the NCR 42 Accounting Machine for this type of error correction.
4. The test for this LAP will be taken after the next LAP 25.03.02.10 ("Preparing the "D" Report Worksheet").
5. When you feel you know the material and understand the procedures, proceed to the next LAP.

Principal Author(s): D. Fuhrman

NOTE:

Remember on error corrections:

1. You have to start with the last balance printed on the folio and continue from there.
2. You have to take off only the mistake, not any other charges or credits which are posted correctly.
3. You take off the complete error, not the difference between what you posted and what you should have posted.

Remember: Everything was posted correctly (amount, department and account) but it is not in a folio. You have to correct the department totals of the machine so you can do that with just the voucher, not using the folio except to re-post on to the folio the second time.

A. Correction minus, corrects debit error.
B. Correction plus, corrects credit error.

If you discovered the failure to insert ledger-statement after you have balanced, then you cannot use the same method as the book. You would have to first (without the folio being inserted) post the correction minus and then balance the machine. The book is assuming your charge is still on the machine and if you balanced, there is only a zero balance and so your correction minus and reprint of charge will come out to a zero balance. Then pick up your old balance, insert folio and repeat the posting of the charge.

To correct an error on a posting machine do these five steps:

1. Stop and think what the mistake was.
2. Pick up the incorrect old balance, if-any. (In some cases, this step would be omitted.)
3. Remove only the error. (Leave anything on which is posted correctly.)
4. Put on the posting as it should have been.
5. Balance out folio, or continue posting.

File Code: 25.03.02.10. A2-0

Date Published: 1/12/76

Mountain-Plains Education &
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Glasgow AFB, Montana 59231

Learning Activity Package

Student: ____________________

Date: ____________________

PERFORMANCE ACTIVITY: Preparing the "D" Report Worksheet

OBJECTIVE:

Identify the purpose; characteristics; and procedures for preparing the "D "D" Report Worksheet. Demonstrate the procedure for preparing the "D" Report Worksheet.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP and the LAP's entitled: "Failure to Insert Ledger-Statement". Satisfactory completion is nine out of ten items. Demonstrate preparation of the "D" Report Worksheet.

RESOURCES:

NCR 42 Operator's Manual, pp. 18-20.
Front Office Operation, pp. 117 and 118.
"D" Report for NCR 42 Accounting Machine.
NCR 42 Accounting Machine and Adding Machine.

PROCEDURE:

Steps

1. Schedule time with the instructor for you to observe a Night Audit.
2. Read text, Front Office Operation, page 117 (starting with "Night Audit") to page 118 (ending at last paragraph).
3. Next read NCR Manual, pages 18 and 19 (ending after paragraph on guest statements and ledgers are removed from the file). See attached "D" Report Worksheet.
4. Now observe an audit with emphasis on the beginning "D" Report Worksheet. If no audit is being run, then consult with your instructor as to what to do. If instructor tells you to prepare the complete audit, do so, using outline and steps given on pages 18-20 of NCR Operator's Manual.

Principal Author(s): D. Furhman

5. If you had a chance to observe a shift or after you have audited by yourself, repeat steps 2 and 3 until you understand the material.
6. If you feel you know the material, complete and score the test covering this LAP and LAP 25.03.02.09.

NOTE:

Be sure to audit "checked-out" cards for remaining balances and especially balances which are not zeroed. (The clerk could have picked up the wrong balance, the guest pays that wrong amount, the folio zeroes out but is not correct.) The reason you prepared the "D" Worksheet, is so you know that everything is right before you start your trial balance. Also, you can check to see that no one has used the room or inactive account key in error. (They should print zeroes.) You check the departmental totals against the vouchers. (The amount you check on the voucher is the written amount by the clerk, not what is printed by the machine because the desk clerk may have read the written amount incorrectly.) When "reading" or subtotaling the worksheet department totals, the debit or credit just prints zero, so after you hit misc. debit, just space and eject and continue with misc. credit. After you get the totals, add up the vouchers and extend the amounts across to the net totals column. You cannot make an error correction on the "D" report unless that amount has also been corrected on the guest Folios.

There are six conditions which could cause the night audit to be out of balance:

1. Balance pick-up errors.
2. Missing Folio.
3. Errors made while correcting errors.
4. Account posted more than once.
5. Transpositions, single and double slide, zero between digits.
6. Account overlooked during audit.

If there is an amount or room or inactive account, it could mean:

1. Someone used the buttons by mistake.
2. Someone posted a room charge.

You would have to check the audit tape to find out what happened and correct the error before continuing.

Remember, all you are doing with this report is checking what the cashier's have done before you continue with the trial balance. (You want all folios and totals to be correct before you take the trial balance.) You are just checking vouchers, not totals so you don't total debits or credits on the worksheet.

Most places will use a blank piece of paper or the back of a folio to print on (by the machine) instead of a "D" Report, the cost would be less. Here you can do it either way. (see attachment)

D — NIGHT AUDITOR'S MACHINE BALANCE NO.

Date ____________

	Date Trans. Symbols	Net Totals	Corrections	Mach. Totals	
Room	EB 26 X ROOM		—	* .00X	
Restaurant	EB 26 X RESTR	446.00	—	* 446.00X	
Telephone	EB 26 X PHONE	220.72	—	* 220.72X	
Long Distance	EB 26 X LDIST	100.91	-75.00	* 175.91X	
Laun. & Dry Clean	EB 26 X LNDRY	133.54	—	* 133.54X	
Miscellaneous	EB 26 X MISC	500.16	-162.00	* 662.16X	
Paid Out	EB 26 X [illegible].OUT	164.60	+.25	* 164.35X	
TOTAL DEBITS					
Miscellaneous Cr.	EB 26 X MISC.CR	1349.46	—	* 1,349.46X	
Paid	EB 26 X PAID	1842.00	—	* 1,842.00X	
TOTAL CREDITS					
NET DIFFERENCE					
OPENING DR. BALANCE (City and Tray)					
NET OUTSTANDING (Total Accounts Receivable)					
INACTIVE ACCOUNT DR. BALANCE (City & Tray)	EB 26 X CORR	0	—	* .00X	
LESS CREDIT BALANCE (Tray Ledger)					
NET OUTSTANDING (Total Accounts Receivable)					

DETECTOR COUNTER READINGS

Auditor's Control ____________

Mach. Number ____________

☐ Date Changed

☐ Control Totals at Zero

☐ Master Tape Locked

☐ Audit Control Locked

AUDITOR

____

```
EB 26 X ROOM          0               —      *        .00X
EB 26 X RESTR       446.00            —      *     446.00X
EB 26 X PHONE       220.72            —      *     220.72X
EB 26 X LDIST       100.91         -75.00    *     175.91X
EB 26 X LNDRY       133.54            —      *     133.54X
EB 26 X MISC        500.16        -162.00    *     662.16X
EB 26 X [illegible].OUT   164.60     +.25    *     164.35X

EB 26 X MISC.CR    1349.46            —      *   1,349.46X
EB 26 X PAID       1842.00            —      *   1,842.00X


EB 26 X CORR          0              77      *        .00X
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Student: ____________________ File Code: 25.03.02.09.A2-2
25.03.02.10.A2-2

Date: ____________________ Date Published: 7-1-74

Mountain-Plains Education &
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Glasgow AFB, Montana 59231

LAP TEST: FAILURE TO INSERT LEDGER STATEMENT AND PREPARING THE "D" REPORT WORKSHEET

25.03.02.09

1. If the cashier fails to insert the ledger statement, he:

   a. can look on the audit tape or voucher to find what did not show up on the folio.
   b. should use the miscellaneous debit or credit keys to correct the error because no totals are affected.
   c. should write in the correct posting so he doesn't goof up the departmental totals.
   d. can do all of the above.

2. Cashier posted charges to room 315; when posting a Laundry charge of $2.75, he noticed he failed to insert the ledger statement. Assume that you have not balanced the machine yet. To correct the error:

   a. correction minus $2.75, insert folio, correction plus $2.75, extend the new balance.
   b. correction minus $2.75, insert folio, laundry $2.75, extend balance.
   c. correction minus $2.75, insert folio, miscellaneous debit $2.75, extend the balance.
   d. pull folio out, miscellaneous credit $2.75, insert folio, miscellaneous debit $2.75, extend the balance.

25.03.02.10

3. If the laundry key totals on the "D" worksheet are less than the laundry departmental control sheet:

   a. a charge was posted to the laundry key instead of to the correct department key.
   b. a laundry voucher could have been lost between the laundry department and the front desk.
   c. dividing by nine (9) will tell you where the error is.
   d. there could be a balance pick up error.

25.03.02.10 (continued)

4. If you found a $12.00 amount on the room department totals of your worksheet:

   a. this means that one of the other departments were posted wrong.
   b. this means that someone paid in advance as they were checking out early the next morning.
   c. this is a posting to a wrong account error.
   d. this means that the cashiers made an error.

5. If you found a $1113.00 print out on the inactive account key (when preparing the worksheet):

   a. it would mean that someone used this key in error.
   b. it would let you know that possibly you forgot to clear this total the night before.
   c. it would mean that this was the balance of the city ledger.
   d. it would mean that this could be the balance of the guest ledger.

6. The "D" report worksheet:

   a. is used to check total debits and total credits.
   b. has to be prepared on the "D" report form.
   c. is used to check cashier postings.
   d. can be used to balance out the till.

7. What key and what symbol is used on the "D" report worksheet?

   a. Subtotal key and "X" symbol.
   b. Subtotal key and "Z" symbol.
   c. Total key and "Z" symbol.
   d. Total key and "X" symbol.

8. Total debits on the "D" report worksheet:

   a. prints zero if debit balance key is depressed.
   b. are printed after depressing the debit balance key.
   c. automatically total in the inactive account key.
   d. is the total of all charge departments.

25.03.02.10 (continued)

9. If a total of credits prints on the "D" report worksheet:

   a. the wrong key was used to prepare the worksheet.
   b. you depressed the credit balance key.
   c. it represents the paid and miscellaneous credit department keys.
   d. the "D" report worksheet is correct.

10. The corrections column of the "D" report worksheet:

    a. is used only for corrections the cashiers made during their shift.
    b. is used only for corrections the Night Auditor makes.
    c. is used to adjust the machine total to equal the proper amount.
    d. shouldn't be totaled manually.

LAP TEST ANSWER KEY: FAILURE TO INSERT LEDGER STATEMENT AND PREPARING THE "D" REPORT WORKSHEET

LAP 09

1. a
2. b

LAP 10

3. b
4. d
5. b
6. c
7. a
8. a
9. a
10. c

Student: ______________________ File Code: 25.03.02.00.B2-2

Date: ______________________ Date Published: 7-1-74

Mountain-Plains Education &
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UNIT POST TEST: BALANCING CASHIER TOTALS

25.03.02.01

1. One source to look at if you wanted to find out what error corrections were made is the:

   a. indicator window.
   b. audit tape.
   c. departmental voucher files.
   d. departmental control sheet.

Using the following examples, answer question 2. Do the work on a separate sheet of paper.

PRELIST	AMOUNTS ACTUALLY POSTED
109.16	273.45
308.35	380.53
878.45	327.54
887.54	109.16
237.45	887.54
327.54	878.45
380.53	308.35
3129.02	3165.02

2. The difference between the error position is:

   a. 3.
   b. 4.
   c. 36.
   d. 1.

Using the following examples, answer question 3. Do the work on a separate sheet of paper.

PRELIST	AMOUNTS ACTUALLY POSTED
1418.30	216.97
148.03	3612.00
216.97	621.00
1216.79	1418.30
621.80	1216.79
3612.00	1480.30
7233.89	8566.16

25.03.02.01 (continued)

3. The type of error was:

   a. transposition.
   b. single slide.
   c. zero between digits.
   d. double slide.

Using the following examples, do questions 4 and 5. Do the work on a separate sheet of paper.

PRELIST	AMOUNT ACTUALLY POSTED
127.45	8131.06
813.16	1274.55
1013.61	127.45
1274.55	1274.50
1274.50	8130.16
8130.16	1013.61
12633.43	19951.33

4. The type of error is:

   a. transposition.
   b. single slide.
   c. double slide.
   d. zero between digits.

5. The position of the error is:

   a. 1st.
   b. 3rd and 4th.
   c. 1st and 2nd.
   d. 2nd and 3rd.

25.03.02.02

6. A wrong account posting error:

   a. does not affect the transcript individual guest account totals.
   b. affects the transcript totals.
   c. does not affect the departmental totals.
   d. is the easiest to correct.

25.03.02.02 (continued)

7. Bob Robertson (Room 103) has been credited with an advance payment which should have been posted to Bob Roberton of Room 130. The payment amounted to $45.00. Roberton's balance is now $23.00 debit; Robertson's balance is $12.00 debit. To correct Robertson's folio:

   a. pick up $12.00 debit, correction plus $45.00, balance out.
   b. pick up $12.00 debit, miscellaneous debit $45.00, balance out.
   c. pick up $12.00 debit, miscellaneous credit $45.00, balance out.
   d. pick up $12.00 debit, miscellaneous credit $12.00, correction plus $57.00.

8. Bob Robertson (Room 103) has been credited with an advance payment which should have been posted to Bob Roberton of Room 130. The payment amounted to $45.00. Roberton's balance is now $23.00 debit; Robertson's balance is $12.00 debit. To correct Roberton's folio:

   a. pick up $23.00, miscellaneous debit $45.00, balance out.
   b. pick up $23.00, miscellaneous debit $23.00, correction plus $45.00.
   c. pick up $23.00, correction plus $45.00, balance out.
   d. pick up $23.00, miscellaneous credit $45.00, balance out.

25.03.02.02

9. When making error corrections:

   a. correction minus corrects credit error.
   b. correction plus corrects debit error.
   c. correction plus corrects credit error.
   d. none of the above.

10. John Sticks charges $12.45 (to the Restaurant), but when you post to his folio, you post the amount as $112.45. But you realize the error before you balance the folio. To correct this:

   a. miscellaneous credit $112.45, Restaurant $12.45.
   b. correction minus $112.45, correction plus $12.45.
   c. correction minus $112.45, Restaurant $12.45.
   d. correction minus $112.45, miscellaneous debit $12.45.

25.03.02.04

11. John Doe has a $2.75 gift shop charge (miscellaneous debit). Upon posting, you accidentally push the paid out key for $2.75. You discover the error after you balanced out the folio. To correct the error:

   a. pick up balance, correction minus $2.75, correction plus $2.75.
   b. pick up balance, correction minus $2.75, miscellaneous debit $2.75.
   c. pick up balance, miscellaneous credit $2.75, correction plus $2.75.
   d. pick up balance, miscellaneous debit $2.75, miscellaneous credit $2.75.

25.03.02.05

12. A guest with a $10.00 balance checks out. The cashier picks up the balance correctly but posts $100.00 as a credit. How would you correct this mistake? (assuming the clerk balanced out before knowing he had made the error)

    a. correction minus $100.00, correction plus $10.00.
    b. correction plus $100.00, paid $10.00.
    c. miscellaneous debit $100.00, paid $10.00.
    d. correction minus $100.00, $10.00 paid.

25.03.02.06

13. With a balance pick up error:

    a. there is no need to worry as you won't affect any folio totals.
    b. if you discover you made the error the easiest way to correct it is to balance the folio and start over.
    c. you can always use the correction minus/plus keys to correct the error.
    d. no departmental totals are affected.

25.03.02.07

14. The reason you correct an overprint on a folio is:

    a. only for the guest.
    b. so the folio will balance out correctly.
    c. because the departmental totals are corrected.
    d. only for the management.

25.03.02.08

15. You, as desk clerk, post a charge then realize that you have failed to enter the old credit balance of $20.00 before the new balance of $2.50 is extended. To correct the error according to the book:

    a. balance out folio, pick up balance, correction minus $20.00, extend new balance.
    b. correction plus $20.00, correction minus $20.00, space and eject, extend new balance.
    c. space and eject, align folio to pick up forgotten balance, $20.00 credit, extend new balance.
    d. none of the above.

25.03.02.09

16. The cashier posted $12.00 paid but failed to insert the ledger statement. He didn't notice the mistake until after he had balanced out. To correct:

    a. correction minus, insert folio, paid $12.00, extend balance.
    b. pick up balance, correction plus, insert folio, paid $12.00, extend balance.
    c. pick up balance, correction minus, insert folio, paid $12.00, extend balance.
    d. correction plus, insert folio, paid $12.00, extend balance.

25.03.02.10

17. If the restaurant department totals on the "D" report worksheet are more than the restaurant departmental control sheet totals:

    a. you should divide by nine (9) to see if there was an error in transposing of numbers from voucher to folio.
    b. a restaurant voucher could have been lost between the restaurant and the front desk.
    c. there could be a balance pick up error.
    d. a charge was posted to the laundry key instead of the restaurant key.

18. Which of the following conditions would not cause the Night Auditor to be out of balance?

    a. Missing folio.
    b. Shortage of the till (house bank).
    c. Errors made while correcting errors.
    d. Balance pick up errors.

19. What key and what symbol is used on the "D" report worksheet?

    a. Subtotal key and "X" symbol.
    b. Subtotal key and "Z" symbol.
    c. Total key and "Z" symbol.
    d. Total key and "X" symbol.

20. After preparing the "D" report worksheet:

    a. the desk clerk posts room and phone charges.
    b. the Night Auditor checks ledger cards to the room rack for sleepers and correct rate.
    c. the Night Auditor clears the machine.
    d. the Night Auditor checks out the till.

UNIT POST TEST ANSWER KEY: BALANCING CASHIER TOTALS

LAP 01
1. b
2. b
3. b
4. d
5. c

LAP 02
6. c
7. b
8. d

LAP 03
9. c
10. c

LAP 04
11. b

LAP 05
12. b

LAP 06
13. d

LAP 07
14. a

LAP 08
15. d

LAP 09
16. b

LAP 10
17. a
18. b
19. a
20. b

File Code: 25.03.03.00.A2-0

Date Published: 1/12/76

Mountain-Plains Education &
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Glasgow AFB, Montana 59231

Learning Experience Guide

UNIT: PREPARING THE NIGHT AUDIT

RATIONALE:

The ability to perform the night audit by using the correct procedures and forms will enable the student to perform successfully on the job, and thereby maintain his employment.

PREREQUISITES:

Successful completion of the unit post test for 25.03.02, "Balancing Cashier Totals".

OBJECTIVE:

Prepare a night audit using the correct forms and procedures as outlined in the LAP's.

RESOURCES:

Printed Materials

NCR 42 Accounting Machine and Forms (vouchers, etc.).
NCR 42 Operator's Manual.
Front Office Management and Operation, Dukas, Wm. C. Brown Co.
Two Desk Clerk shifts prepared prior to the audit.
Hotel/Motel Daily Report forms.

Equipment

Simulated Front Office

GENERAL INSTRUCTIONS:

You must have two Desk Clerk shifts on the machine prior to auditing. These can be performed by other students, the instructor, or in extreme cases, yourself. You may use the records of previous audits for studying (ask instructor).

Principal Author(s): D. Fuhrman

Student: ____________________ File Code: 25.03.03.00.A2-2

Date: ____________________ Date Published: 7-1-74

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Glasgow AFB, Montana 59231

UNIT PRETEST: PREPARING THE NIGHT AUDIT

25.03.03.01

1. The purpose of depressing the trial balance key when posting room and phone charges is:

   a. so the debit balance only will accumulate in the inactive account key.
   b. so the departmental totals will accumulate.
   c. so the total (whether debit or credit) will go into the inactive account key, when posting room and phone charges.
   d. so the city ledger total will accumulate in the inactive account key.

2. You post room and phone charges:

   a. immediately when you come on shift.
   b. only after checking and correcting the cashier shift.
   c. last, after everything else is done.
   d. when you feel all calls have been made, and all guests are registered and in their rooms.

3. The purpose of posting room and phone charges at the same time is:

   a. to decrease the chance of the Night Auditor forgetting to post one of the phone charges.
   b. because by this time no other calls should be made.
   c. because the phone charge key will not operate without the room key being depressed.
   d. because this is what management insists on.

25.03.03.02

4. To record inactive accounts:

   a. when you press the credit balance key, it records automatically.
   b. you cannot use the inactive account key directly.
   c. you may use the correction plus key and minus keys in order to include transfers from and to the city ledger.
   d. if you use the inactive account key directly, the trial balance key does not have to be depressed.

25.03.03.02 (continued)

5. The purpose of putting the balances into the inactive account key is:

   a. that is the way management wants the machine to be operated.
   b. there is no other way to check to see if your "D" report is accurate.
   c. so the machine will keep this figure for the next day's shifts.
   d. so you can get a print out on the "D" report of everything that is owed to you.

25.03.03.03

NOTE: The following are questions pertaining to the: Trail Balance "D" Report.

6. The inactive account figure:

   a. holds only the trial balance figures.
   b. holds only the city ledger figure.
   c. holds tray ledger balances also.
   d. holds city ledger credit balances also.

7. The total debits and total credits line:

   a. would be printed by the machine.
   b. would print as zeros by the machine.
   c. has to be totalled and entered.
   d. equals the net outstanding.

25.03.03.04

NOTE: The following questions pertain only to the Accounts Receivable Section of the Daily Report.

8. The total revenue figure is obtained by:

   a. adding up all the charge key totals.
   b. taking the total debit figure from the "D" report and subtracting the miscellaneous credits.
   c. taking the total charges and subtracting the total paids.
   d. taking the total charges and subtracting the total paid outs.

9. If you find credit balances in the tray ledger:

   a. this means you added wrong.
   b. this credit balance should equal the paid figure.
   c. you do not include this in the total tray ledger balance.
   d. you must note this figure next to the box where you enter the tray ledger balance.

25.03.03.04

10. The Act. Dep. section shows:

- a. the money you should have had in the till.
- b. equal to the less paid figure.
- c. the money you actually had, even if it is short or long.
- d. all money received less advance payments.

25.03.03.05

NOTE: The following questions refer to the statistical section of a Daily Report.

11. To obtain revenue per room, you:

- a. divide revenue by total rooms available.
- b. divide revenue, less paid, by rooms occupied.
- c. divide revenue by rooms occupied (double and single).
- d. divide revenue by rooms occupied and complimentary figure.

12. To obtain percent occupancy, you:

- a. divide total available rooms by the singles and doubles occupied.
- b. divide rooms occupied (plus complimentary) by the available rooms.
- c. divide total rooms occupied by the total available rooms.
- d. divide total rooms by total occupied, this includes complimentary.

13. Room guests includes:

- a. total guests in rooms (always includes children).
- b. children, only if they are charged.
- c. does not include children, even if they are charged.
- d. total guests in rooms (never includes children).

14. Out of order:

- a. this figure does not affect the percent occupancy figure.
- b. this figure always includes only those rooms which are out of order.
- c. used by some managers to increase their occupancy present.
- d. this figure affects the revenue per room figure.

15. Rooms occupied (singles and doubles):

- a. the same as available rooms.
- b. complimentary rooms are not included in this figure.
- c. the same as total rooms.
- d. complimentary rooms are included in this figure.

25.03.03.06

16. Year to date figure:

    a. is all charges so far this year.
    b. is always the same figure.
    c. is the same as this month plus last month totals.
    d. add today's year to date plus yesterday's total.

17. Last year to date figure:

    a. changes on December 30 of each year.
    b. add yesterday's year to date figure plus today's charges.
    c. found by looking at last year's Daily Report form.
    d. yesterday's figure plus todays charges minus today's credits.

18. Last month figure:

    a. would change on December 30.
    b. would change on April 30.
    c. would change on May 1.
    d. would change on January 2.

19. The revenue per room figure in Last Months column:

    a. will always stay the same, unless the month changes.
    b. will increase each time.
    c. consists of today's total plus yesterday's last month figure.
    d. has no significance on a Daily Report.

25.03.03.07

20. On the final "D" report:

    a. don't print the corrections, this is only on the first "D" report.
    b. is proof that this was the last operation on the machine.
    c. there are no handwritten figures, just machine prints.
    d. there is not proof that this was the last operation on the machine, for that day.

UNIT PRETEST ANSWER KEY: PREPARING THE NIGHT AUDIT

LAP 01

1. a
2. b
3. a

LAP 02

4. c
5. d

LAP 03

6. d
7. b

LAP 04

8. b
9. d
10. c

LAP 05

11. c
12. c
13. b
14. c
15. b

LAP 06

16. a
17. b
18. c
19. a

LAP 07

20. b

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Learning Activity Package

Student: ____________________

Date: ____________________

PERFORMANCE ACTIVITY: Posting Room and Phone Charges

OBJECTIVE:

Identify the purpose and procedures for posting room and telephone charges to the guest folio.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple choice test about this LAP and the LAPs entitled: "Handling Inactive Accounts", "Trial Balance "D" Report", and "Balancing Daily Report Accounts Receivable".

(This LAP test will be taken after completing the last LAP listed above.) Successful completion is nine out of ten items.

RESOURCES:

Front Office Operation, pp. 118 and 119.
NCR 42 Accounting Machine.
NCR 42 Guest Folios (Simulated Front Office).
NCR 42 Operator's Manual, p. 19.

PROCEDURE:

Steps

1. Read pages 118 (start with paragraph after point #13) to page 119 (stop after step #8) of text, Front Office Operation.
2. Using NCR 42 Operator's Manual, read page 19. (Start with 3rd paragraph on left side of page and read through step H). Stop at the picture of NCR 42 Keys.
3. Set up appointment with instructor to observe a night audit. (Only observe up to this point). If no audit available, set time with instructor to practice posting rooms and phone charges. Also study a Room Revenue Balance Sheet. (See Attachment).
4. The test for this LAP will be taken after LAP 25.03.03.04 ("Balancing Daily Report Accounts Receivable").

Principal Author(s): D. Fuhrman

5. When you feel you understand the why and how of posting rooms and phone charges, proceed to the next LAP.

NOTE:

The purpose of posting rooms and phone charges at this time is that:

1. all people should be checked in (except for 1 or 2 late comers) so you will know how many rooms.
2. there should not be too many calls after this hour.
3. if the night auditor is the only one to post these charges, it decreases the chance of them being posted twice.
4. at this time the trial balance key is depressed so that after each folio is posted (N/A uses all folios to post a room charge) the total will go into the inactive account key and accumulate the total of all folios with a debit balance in the tray ledger. The credit balance folios should be pulled as you will need them later on.

The purpose of preparing the room revenue balance sheet while you are posting room and phone charges is that you will be able to check your totals which are in the room key to see if there was any mistake made (transposition error).

The purpose of posting room and phone charges at the same time is:

1. there is less chance of overlooking a charge because when you post a room charge, you check that room number on the phone to see if there are any charges.

ROOM REVENUE BALANCE SHEET

DAY ____________ DATE __________ LOCATION ________________ TOTAL ROOM REVENUE $ __________

CLERK __________

RM NO	NO PER	LAST NAME	ROOM REV		RM NO	NO PER	LAST NAME	ROOM REV		RM NO.	NO. PER.	LAST NAME	ROOM REV	
		SUB TOTAL					SUB TOTAL					SUB-TOTAL		

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Glasgow AFB, Montana 59231

Learning Activity Package

Student: ____________________

Date: ____________________

PERFORMANCE ACTIVITY: Handling Inactive Accounts

OBJECTIVE:

Identify inactive accounts and the procedure used to process them during the night audit.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple choice test about this LAP and the LAPs entitled: "Posting Room and Phone Charges", "Trial Balance "D" Report", and "Balancing Daily Report Accounts Receivable".

(This LAP test will be taken after completing the last LAP listed above.) Successful completion is nine out of ten items.

RESOURCES:

Front Office Operation, pp. 119, 123 and 124.
NCR 42 Accounting Folios (Simulated Front Office Shift).
NCR 42 Account Machine.
NCR 42 Operator's Manual, p. 19.

PROCEDURE:

Steps

1. Read text, Front Office Operation, page 119 (start after #8) and read to the part which states "after the report is balanced...". Also read pages 123 and 124.
2. Read NCR 42 Operator's Manual, page 19 (start under picture of keys - right side of page) and read to part entitled "Final Report."
3. Schedule time with instructor to observe a night audit. If no audit available, practice with the machine yourself (using the manual as a guide).
4. The test for this LAP will be taken after LAP 25.03.03.04 ("Balancing Daily Report Accounts Receivable).
5. When you feel you know the material, proceed to the next LAP.

Principal Author(s): D. Fuhrman

NOTE:

Put in the TOTAL balances of inactive accounts. If there are any credit balances (only if a person checked out and you discover an error so you gave him credit), then you must subtract them from the total debit amount in the inactive account. Also on the Daily Report you should list this credit amount.

Even though the guest ledger balance is entered into the inactive account key, it is not considered to be an inactive account. Inactive accounts, or accounts which are not used every day, include:

1. skippers.
2. delinquent accounts.
3. holds.
4. complimentary folios.
5. accounts receivables.

To place the balances into the inactive account key you may:

1. use the correction plus key and correction minus key to record the transfers to and from the ledgers. If your balance is a debit, it will accumulate in the inactive account key. If it is a credit you must subtract it manually off the "D" Report.
2. you may hit the amount and depress the inactive account key directly. The disadvantage of this method is there is no individual recording on the audit journal. (Remember that you must have the trial balance key depressed at this time.)

The purpose of placing these balances into the inactive account key is so you will have a print out of everyting that is owed to you today (not including credit balances in the guest ledger).

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Date Published: 1/12/76

Learning Activity Package

Student: ______________________

Date: ______________________

PERFORMANCE ACTIVITY: Trial Balance "D" Report

OBJECTIVE:

Identify procedure for completing and balancing all sections of the NCR "D" Report. Demonstrate procedure for preparing a Trial Balance "D" Report, given the correct forms.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple choice test about this LAP and the LAPs entitled: "Posting Room and Phone Charges", "Handling Inactive Accounts", and "Balancing Daily Report Accounts Receivable".

(This LAP test is taken after completing the last LAP listed above.) Successful completion is nine out of ten items. Demonstrate preparation of a Trial Balance "D" Report.

RESOURCES:

Steps

NCR 42 Operator's Manual, p. 20.
NCR 42 "D" Report. (See attachment or registration desk drawer.)
NCR 42 Night Audit Shift (simulated).

PROCEDURE:

1. Read page 20 of NCR 42 Operator's Manual, and study the (6) six points, General Notes Section.
2. Schedule time with instructor to observe a Night Audit. If none is available, practice an audit; have instructor set up a machine.
3. Study attached "D" Report.
4. Using a "D" Report, from registration desk drawer, complete the report with the information given in the notes.
5. The test for this LAP will be taken after the next LAP 25.03.03.04 ("Balancing Daily Report Accounts Receivable").
6. When you feel you know the information, proceed to the next LAP.

Principal Author(s):

NOTE:

On this report you balance it: If it does not balance you cannot continue with the audit until it does. Remember that if you depress your debit or credit balance keys during the audit, it will only print zeros.

Remember that you cannot show the error correction on the "D" Report until it has been corrected on the folios.

If the "D" Report departmental totals do not equal at this time than you made the error, not the cashier.

In most cases it will be a pick up error if the report does not balance at this time.

To check the inactive account total, physically go through and add up every account in the tray ledger and the city ledger (holds, accounts receivable, credit cards, skipper, etc.). If they do not match something is wrong. (A folio was transferred incorretly, or not at all, a folio could be lost, etc.)

D — NIGHT AUDITOR'S MACHINE BALANCE NO.

Date ____________

	Date	Trans. Symbols	Net Totals	Corrections	Mach. Totals	
Room						
Restaurant						
Telephone						
Long Distance						
Laun. & Dry Clean						
Miscellaneous						
Paid Out						
TOTAL DEBITS						
Miscellaneous Cr.						
Paid						
TOTAL CREDITS						
NET DIFFERENCE						
OPENING DR. BALANCE (City and Tray)						
NET OUTSTANDING (Total Accounts Receivable)						
INACTIVE ACCOUNT DR. BALANCE (City & Tray)						
LESS CREDIT BALANCE (Tray Ledger)						
NET OUTSTANDING (Total Accounts Receivable)						

DETECTOR COUNTER READINGS

Auditor's Control ____________________

Mech. Number ____________________

☐ Date Changed

☐ Control Totals at Zero

☐ Master Tape Locked

☐ Audit Control Locked

AUDITOR

____

File Code: 25.03.03.04.A2-0

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Learning Activity Package

Student: ____________

Date: ____________

PERFORMANCE ACTIVITY: Balancing Daily Report Accounts Receivable

OBJECTIVE:

Identify the procedures for preparing and balancing the accounts receivable section of the daily report.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP and LAPs entitled: "Posting Room and Phone Charges", "Handling Inactive Accounts", and "Trial Balance "D" Report".

Successful completion is nine out of ten items.

RESOURCES:

Attachment (Daily Report).
Front Office Operation, pages 100 and 101, 102-104.
Motel Daily Report (Registration Desk Drawer).

PROCEDURE:

Steps

1. Read pages 102-104 and study pages 100 and 101 of Front Office Operation text.
2. Study the attached Daily Report form.
3. Using data in notes and attached Daily Report, complete the accounts receivable section.
4. When you feel you know the material, complete and score the test covering this LAP and the previous three LAPs.
5. If successful, proceed to the next LAP.

Principal Author(s): D. Fuhrman

NOTE:

Refer following definitions to the attached Daily Report.

Total Revenue - This figure is obtained by adding all the (debit or charge) departmental totals and subtracting the miscellaneous credit departmental total.

Less Paid - This figure is the total that has been paid to the front office: to the tray ledger (advance payments or guests checking out), to credit cards (from credit card company), to accounts receivable (from charge accounts).

Outstanding - This figure is the difference you get from subtracting the total paid amount from the total revenue amount. This is usually a plus figure but if you receive a big payment from the credit card company it could end up being a credit amount. Be sure to show a credit figure by a minus (-) sign in front or by brackets ( ).

Yesterday's Outstanding - This figure is obtained from yesterday's daily report. It is the total outstanding-to-date figure. This is also called today's opening balance.

Total Outstanding-to-Date - This figure is obtained by (1) taking the total revenue figure and then, (2) subtracting the paid figure. You then arrive at the outstanding or difference. (3) You add this difference to the yesterday's outstanding figure (if the difference is a credit amount you subtract it from the yesterday's outstanding) and the amount you end up with is the outstanding-to-date total. Should equal the total receivable balance amount.

Tray Ledger - Figure obtained in the inactive account as you posted the room charges if the trial balance key was depressed (you have to include any credit balance). This also can be found by physically adding every balance on the tray ledger guest folios. If you have a credit balance, note it in the little box (see Daily Report), but include it in the tray ledger total balance figure.

Credit Cards - Figure obtained by physically counting the total of folios who paid by credit card. You can obtain this figure also by checking the balance of the city ledger credit card master account card. For example, the master account card for BankAmericard would include the balance of every folio who paid by BAC.

Accounts Receivable - Figure obtained by physically adding up the balances of all folios who charged to a company, themselves, or another private party.

Holds - Figure obtained by physically counting every hold account or the master account card. If you had a lot of advance payments, this could be a credit amount. Be sure to show credit amounts by putting a minus (-) sign in front of the amount or put the amount in brackets ([]).

Skippers - Figure is total of folios who skipped or left without paying.

Total Receivable Balance - Figure obtained by adding the tray ledger balance, the holds and skippers balance all together. This should be the total balance all together. This should be the total amount in your city ledger file. Should be equal to the total outstanding-to-date figure.

Paid Key - Amount same as less: Total paid figure.

Paid Outs - Amount same as above paid-out total.

Deposit - Obtained by subtracting paid-out figure from paid figure. If it is a minus amount be sure to show it as that by using a minus sign (-) or brackets ([]).

Over/Short - Difference between the deposit figure and the actual deposit figure. You are comparing what you deposited to what you should have deposited according to the machine.

Both sections (Total Oustanding-toDate and Total Receiveable Balance) have to equal to balance the report. The total Outstanding-to-date figure is from the machine figures and is what you should have. The total Receivable Balance is found by counting the city ledger and this is what you actually have.

Using the given information, complete the attached blank Daily Report.

Rooms	$500.00
Tax	(4%)
Restaurant	250.00
Local Phone	4.50
L. D. Phone	15.00
Laundry	12.75
Misc. Debit	78.00
Paid Outs	25.00
Paid	275.00

(Tray $200.00, CC $50.00, A/R $25.00)

Yesterday's Outstanding $5,408.63

The amount deposited in the bank $255.00

Tray Ledger balance ($20.00 cr.)	$1,107.20
Credit Cards balance	2,084.76
Accounts Receivable balance	2,710.06
Hold balance ($15.00 cr.)	45.00
Skipper balance	91.86

MOUNTAIN-PLAINS GUEST HOUSE

DATE
DAY Wednesday
WEATHER cold

SUMMARY OF REVENUE	TODAY'S TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
ROOMS	479.00	1409.00	4187.00		10,289.50	
ROLL AWAY BEDS						
TAX						
PHONE LOCAL						
PHONE L.D.	91.50	260.34	1023.94		1,837.09	
FOOD CHG.					3,328.76	
LAUNDRY					1,110.89	
NEWSPAPERS						
MAGAZINES						
GIFT SHOP	35.25	98.[illegible]	613.59		1,813.51	
TOTAL MISCELLANEOUS	35.25	98.80	613.59		1,813.51	
TOTAL REVENUE	834.54	2359.24	7577.90		18,379.75	
LESS PAID		TRAY LEDGER (12.87)		1410.91	PAID KEY	
OUTSTANDING	834.54	CREDIT CARDS			PAID OUTS	
YESTERDAY'S OUTSTANDING	1740.07	ACCOUNTS RECEIVABLE		1176.57	DEPOSIT	
TOTAL OUTSTANDING TO DATE	2574.61	RECEIVABLE BALANCE		2574.61	OVER/SHORT	
					ACT. DEP.	
					REST. DEP.	
					LOUNGE DEP.	

ROOM STATISTICS						
AVAILABLE ROOMS	48	192	336		768	
SINGLES OCCUPIED	10	31	87		213	
DOUBLES OCCUPIED	21	54	102		206	
VACANT	15	99	131		315	
OUT OF ORDER	2	8	14		34	
COMPLIMENTARY						
TOTAL ROOMS	48	192	336		768	
ROOM GUESTS	52	151	345		811	
INN PAYROLL						
INN PAY. % ROOM REV.						
REV. PER ROOM	26.92	27.76	40.09		43.87	
REV. PER GUEST	16.05	15.62	21.96		22.66	
PERCENT OCCUPANCY	65%	44%	56%		55%	
TURN AWAYS						

RESTAURANT

RECAP OF MONTHLY SALES AND COSTS	NET FOOD SALES	FOOD AND TOBACCO PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

FOOD DEPARTMENT STATISTICS	AMOUNT		NUMBER OF CUSTOMERS		AVERAGE CHECKS	
	TODAY	TO DATE	TODAY	TO DATE	TODAY	TO DATE
BREAKFAST						
LUNCH						
DINNER						
BANQUETS						
TOTAL						

LOUNGE

RECAP OF MONTHLY SALES AND COSTS	NET BAR SALES	BAR PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

SUMMARY OF REVENUE RESTAURANT – LOUNGE	TODAY		TOTALS TO DATE							
	TOTAL		THIS MONTH		LAST MONTH		THIS MONTH LAST YEAR		YEAR TO DATE	LAST YEAR TO DATE
FOOD – DINING ROOM										
BANQUETS AND MEETINGS										
BAR										
TOTAL										

PAYROLL STATISTICS (HOURS WORKED)

	ROOMS					RESTAURANT				BAR		OFFICE
	Front Desk	Porters	Maids	Laundress	Maint.	Cashier Hostess	Waitress	Bus Boy	Kitchen	Bartenders	Bar Maid	
TODAY												
THIS MO.												

COMPLIMENTARY GUESTS

NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE
NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE

MISCELLANEOUS REVENUE	
ITEM	AMOUNT
TOTAL	

CERTIFIED CORRECT	APPROVED
AUDITOR	MANAGER

DATE	12/18/73
DAY	Thursday
WEATHER	cold

MOUNTAIN-PLAINS GUEST HOUSE

SUMMARY OF REVENUE	TODAY'S TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
ROOMS	485.00	2519.00	4817.00		11339.50	
ROLL AWAY BEDS						
TAX						
PHONE LOCAL						
PHONE L.D.	38.08	375.77	1023.94		1952.52	
FOOD CHG					3547.30	
LAUNDRY					1226.72	
NEWSPAPERS						
MAGAZINES						
GIFT SHOP						
TOTAL MISCELLANEOUS	20.02	158.91	613.59		1873.92	
TOTAL REVENUE	633.55	3979.35	8207.90		19940.16	

LESS PAID 100.00 A. R. 50.00 Cr.	529.01	TRAY LEDGER 85.00 Cr.	2329.96	PAID KEY	529.01
OUTSTANDING	104.54	CREDIT CARDS		PAID OUTS	
YESTERDAY'S OUTSTANDING	3401.99	ACCOUNTS RECEIVABLE	1176.57	DEPOSIT	529.01
TOTAL OUTSTANDING TO DATE	3506.53	RECEIVABLE BALANCE	3506.53	OVER/SHORT	
				ACT. DEP.	529.01
				REST. DEP.	
				LOUNGE DEP.	

ROOM STATISTICS						
AVAILABLE ROOMS	48	288	336		864	
SINGLES OCCUPIED	14	59	87		213	
DOUBLES OCCUPIED	17	88	102		240	
VACANT	29	157	131		373	
OUT OF ORDER	2	10	14		38	
COMPLIMENTARY						
TOTAL ROOMS	48	288	336		864	
ROOM GUESTS	52	255	345		915	
INN PAYROLL						
INN PAY % ROOM REV.						
REV. PER ROOM	20.44	27.07	40.09		41.46	
REV. PER GUEST	12.18	15.61	21.96		21.79	
PERCENT OCCUPANCY	65%	51%	56%		56%	

RESTAURANT

RECAP OF MONTHLY SALES AND COSTS	NET FOOD SALES	FOOD AND TOBACCO PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
OTAL THROUGH YESTERDAY						
ODAY						
TOTAL THROUGH TODAY						
AILY AVERAGE AND %						

FOOD DEPARTMENT STATISTICS	AMOUNT		NUMBER OF CUSTOMERS		AVERAGE CHECKS	
	TODAY	TO DATE	TODAY	TO DATE	TODAY	TO DATE
REAKFAST						
LUNCH						
INNER						
ANQUETS						
TOTAL .						

LOUNGE

RECAP OF MONTHLY SALES AND COSTS	NET BAR SALES	BAR PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
AILY AVERAGE AND %						

SUMMARY OF REVENUE RESTAURANT – LOUNGE	TODAY		TOTALS TO DATE							
	TOTAL		THIS MONTH		LAST MONTH		THIS MONTH LAST YEAR		YEAR TO DATE	LAST YEAR TO DATE
FOOD – DINING ROOM										
BANQUETS AND MEETINGS										
BAR										
TOTAL										

PAYROLL STATISTICS (HOURS WORKED)												
	ROOMS					RESTAURANT				BAR		OFFICE
	Front Desk	Porters	Maids	Laundress	Maint.	Cashier Hostess	Waitress	Bus Boy	Kitchen	Bartenders	Bar Maid	
TODAY												
THIS MO.												

COMPLIMENTARY GUESTS

NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE
NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE

MISCELLANEOUS REVENUE	
ITEM	AMOUNT
TOTAL	

CERTIFIED CORRECT	APPROVED
AUDITOR	MANAGER

Student: ______________________ File Code: 25.03.03.01 - .04.A2-2

Date: ______________________ Date Published: 7-1-74

Mountain-Plains Education &
Economic Development
Program, Inc.
Glasgow AFB, Montana 59231

LAP TEST: LAPS .01, .02, .03, and .04 COMBINED

25.03.03.01

1. The reason the Night Auditor is the one who posts room and phone charges is that:

   a. it is easier for him.
   b. he has more time to do it.
   c. the switchboard is usually shut off during this time.
   d. it decreases the chance of errors being made (a phone call being posted twice).

2. You post room and phone charges:

   a. immediately when you come on shift.
   b. only after checking and correcting the cashier shift.
   c. last, after everything else is done.
   d. when you feel all calls have been made, and all guests are registered and in their rooms.

3. The purpose of posting room and phone charges at the same time is:

   a. to decrease the chance of the Night Auditor forgetting to post one of the phone charges.
   b. because by this time no other calls should be made.
   c. because the phone charge key will not operate without the room key being depressed.
   d. because this is what management insists on.

25.03.03.02

4. To record inactive accounts:

   a. when you press the credit balance key, it records automatically.
   b. you cannot use the inactive account key directly.
   c. you may use the correction plus and correction minus keys, even if the balance is a debit.
   d. if you use the inactive account key directly, the trial balance key does not have to be depressed.

25.03.03.03

NOTE: The following questions are pertaining to the: Trail Balance "D" Report.

5. The miscellaneous debit and miscellaneous credit:

   a. would never be the same.
   b. could be the equal because of transfers to and from the city ledger.
   c. are always the same amount.
   d. hold only totals of transfers to and from the city ledger.

6. The amount of transfers to and from the city ledger:

   a. would automatically be included in the inactive account, through the use of the trial balance.
   b. usually would be equal.
   c. would be included in the line which subtracts any credit balances.
   d. could enter the inactive account through the use of the trial balance key.

7. The total debits and total credits line:

   a. would be printed by the machine.
   b. would print as zeros by the machine.
   c. has to be totalled and entered.
   d. equals the net outstanding.

25.03.03.04

NOTE: The following questions pertain only to the Accounts Receivable section of the Daily Report.

8. The outstanding figure:

   a. is obtained from yesterday's Daily report.
   b. is the same as the total revenues.
   c. is the balances of tray ledger, credit cards, and accounts receivable.
   d. is obtained by subtracting total paid from total revenue.

9. If you find credit balances in the tray ledger:

   a. this means you added wrong.
   b. this credit balance should equal the paid figure.
   c. you do not include this in the total tray ledger balance.
   d. you must note this figure next to the box where you enter the tray ledger balance.

25.03.03.04 (continued)

10. The Act. Dep. section shows:

    a. the money you should have had in the till.
    b. equal to less paid figure.
    c. the money you actually had, even if it is short or long.
    d. all money received less advance payments.

LAP TEST ANSWER KEY: LAPS .01, .02, .03, and .04 COMBINED

LAP 01

1. d
2. b
3. a

LAP 02

4. c

LAP 03

5. b
6. d
7. b

LAP 04

8. d
9. d
10. c

File Code: 25.03.03.05.A2-0

Date Published: 1/12/76

Mountain-Plains Education &
Economic Development
Program, Inc.
Glasgow AFB, Montana 59231

Learning Activity Package

Student: ______________________

Date: ______________________

PERFORMANCE ACTIVITY: Preparing Daily Report Statistical Section

OBJECTIVE:

Identify the terminology used and procedure used for preparing the statistical section of the daily report.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP. Successful completion is nine out of ten items.

RESOURCES:

Attached:
2 Motel Daily Report.
1 Information Sheet.

PROCEDURE:

Steps

1. Study the statistical section of the attached daily reports (bottom section).
2. Using blank Daily Report (attached), complete it using information given in the information sheet.
3. When you feel you know the material, complete and score the test.
4. If unsuccessful, review the LAP material.

Principal Author(s): D. Fuhrman

NOTE:

Available Rooms - Total number of rooms in the motel (same amount each day except if you build more).

Singles Occupied - Total of single rooms which are rented.

Doubles Occupied - Total of double rooms which were rented.

Vacant - All rooms with no people in them (don't count out of order rooms or complimentary).

Out of Order - Number of rooms being repaired that day (some motels keep a couple of rooms always listed as out of order - this helps pad the percent occupancy figure).

Complimentary - Rooms which were at no charge to the guest.

Total Rooms - Total rooms in the motel (double check).

Room Guests - Total guests in rooms (include children only if they were charged).

Inn Payroll - Amount paid employees that day.

Inn Payroll Percent Room Revenue - Compare what you made on your rooms to what you paid employees for that day.

Revenue Per Room - Divide total revenue that you made today by the total of rooms (single and double occupied).

Revenue Per Guest - Divide total revenue for today by the total of guests. (Include children only if they were charged for rooms.)

Percent Occupancy - Divide total rooms occupied today (double and single) by the total available rooms.

Turn Always - Used if you were full and had to turn some customers away. Used to determine if hotel needs to add more rooms.

Extend the figures of daily report all the way across.

Today's

Singles	50
Doubles	20
Vacant	2
Out of Order	1
Complimentary	2
Room Guests	170

Prepare blank daily report for February 3, 1974.

INFORMATION SHEET

Available Rooms - Total number of rooms in the motel, whether they are all used or not. This could only change if you constructed more rooms or if you converted some rooms to office space. Another way to reduce available rooms would be to totally shut a wing down during the slow season, but these should be listed as out of order.

Singles Occupied - Number of single rooms which were rented. This means rooms with one bed. You can use this to determine if your clerks are selling up the double rooms as they should.

Doubles Occupied - Number of double rooms (rooms with 2 beds) which were rented.

Vacant - All rooms with no guests in them (you don't count out of order or complimentary in most cases). Reread page 244, the right column.

Out of Order - Number of rooms being repaired or which are closed for some reason or another. Some managers always keep a couple of rooms listed as such, even if they don't need repairing, just to pad the occupancy percent figure.

Complimentary - Rooms given at no charge to the guest. Complimentary is usually given only for rooms and does not include food or beverages.

Total Rooms - The total number of rooms in the motel. This is a double check on the addition and is equal to the available rooms figure.

Room Guests - Total number of guests in the rooms (this only included children if they were charged).

Inn Payroll - Amount that was paid employees that day.

Inn Payroll Percent Room Revenue - This compares what you made on room sales to what you paid out to employees. The lower the percent the better it is.

Revenue Per Room - Divide room revenue by the total of single and double rooms you sold. (You include the tax amount with the room revenue figure if there is a tax on the rooms.)

Revenue Per Guest - Divide room revenue (and tax if applicable) by the total number of guests figure.

INFORMATION SHEET

Percent Occupancy - Divide total rooms occupied today by the total available rooms. Reread page 244, the second column. To pad this percentage or to increase it you would not include out of order or complimentary rooms in the total available rooms amount.

Turn Aways - Total number of guests that you had to refuse rooms to because you were full. This is used to determine if you should add on any rooms. If there is a constant amount here than you should think about expanding your motel.

Using the given figure, complete the Daily Report:

Singles	40
Doubles	15
Out of Order	3
Complimentary	2
Room Guest	95
Room Sales	$800.00
Payroll	$269.00
Total Rooms	75

DATE

DAY

WEATHER

MOUNTAIN-PLAINS GUEST HOUSE

SUMMARY OF REVENUE	TODAY'S TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
ROOMS						
ROLL AWAY BEDS						
TAX						
PHONE LOCAL						
PHONE L.D.						
FOOD CHG.						
LAUNDRY						
NEWSPAPERS						
MAGAZINES						
GIFT SHOP						
TOTAL MISCELLANEOUS						
TOTAL REVENUE	1325.00					

LESS PAID		TRAY LEDGER		PAID KEY	
OUTSTANDING		CREDIT CARDS		PAID OUTS	
YESTERDAY'S OUTSTANDING		ACCOUNTS RECEIVABLE		DEPOSIT	
TOTAL OUTSTANDING TO DATE		RECEIVABLE BALANCE		OVER/SHORT	
				ACT. DEP.	
				REST. DEP.	
				LOUNGE DEP.	

ROOM STATISTICS						
AVAILABLE ROOMS	75	150	1500	1400		27375
SINGLES OCCUPIED	40	85	950	900		18000
DOUBLES OCCUPIED	30	50	400	900		9000
VACANT	2	8	80	75		300
OUT OF ORDER	2	5	50	20		60
COMPLIMENTARY	1	2	20	5		15
TOTAL ROOMS	75	150	1500	1400		17375
ROOM GUESTS	130	280	2750	2725		45000
INN PAYROLL						
INN PAY. % ROOM REV.						
REV. PER ROOM						
REV. PER GUEST						
PERCENT OCCUPANCY						
TURN AWAYS						

RESTAURANT

RECAP OF MONTHLY SALES AND COSTS	NET FOOD SALES	FOOD AND TOBACCO PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

FOOD DEPARTMENT STATISTICS	AMOUNT		NUMBER OF CUSTOMERS		AVERAGE CHECKS	
	TODAY	TO DATE	TODAY	TO DATE	TODAY	TO DATE
BREAKFAST						
LUNCH						
DINNER						
BANQUETS						
TOTAL						

LOUNGE

RECAP OF MONTHLY SALES AND COSTS	NET BAR SALES	BAR PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

SUMMARY OF REVENUE RESTAURANT – LOUNGE	TODAY		TOTALS TO DATE							
	TOTAL		THIS MONTH		LAST MONTH		THIS MONTH LAST YEAR		YEAR TO DATE	LAST YEAR TO DATE
FOOD – DINING ROOM										
BANQUETS AND MEETINGS										
BAR										
TOTAL										

PAYROLL STATISTICS (HOURS WORKED)												
	ROOMS					RESTAURANT				BAR		OFFICE
	Front Desk	Porters	Maids	Laundress	Maint.	Cashier Hostess	Waitress	Bus Boy	Kitchen	Bartenders	Bar Maid	
TODAY												
THIS MO.												

COMPLIMENTARY GUESTS	
NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE
NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE

MISCELLANEOUS REVENUE	
ITEM	AMOUNT
TOTAL	

CERTIFIED CORRECT	APPROVED
AUDITOR	MANAGER

MOUNTAIN-PLAINS GUEST HOUSE

DATE	12/12/73
DAY	Wednesday
WEATHER	Cold

SUMMARY OF REVENUE	TODAY'S TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
ROOMS	479.00	1409.00	4187.00		10289.50	
ROLL AWAY BEDS						
TAX						
PHONE LOCAL						
PHONE L.D.	91.50	260.34	1023.94		1837.09	
FOOD CHG.	128.99	327.93	1226.01		3328.76	
LAUNDRY	99.80				1110.89	
NEWSPAPERS						
MAGAZINES						
GIFT SHOP	35.25	98.80	613.59		1813.51	
TOTAL MISCELLANEOUS	35.25	98.80	613.59		1813.51	
TOTAL REVENUE	834.54	2359.24	7577.90		18379.75	
LESS PAID		TRAY LEDGER	12.87	1410.91	PAID KEY	
OUTSTANDING	834.54	CREDIT CARDS			PAID OUTS	
YESTERDAY'S OUTSTANDING	1740.07	ACCOUNTS RECEIVABLE		1176.57	DEPOSIT	
TOTAL OUTSTANDING TO DATE	2574.61	RECEIVABLE BALANCE		2574.61	OVER/SHORT	
					ACT. DEP.	
					REST. DEP.	
					LOUNGE DEP.	

ROOM STATISTICS						
AVAILABLE ROOMS	48	192	336		768	
SINGLES OCCUPIED	10	31	87		213	
DOUBLES OCCUPIED	21	54	102		206	
VACANT	15	99	131		315	
OUT OF ORDER	2	8	14		34	
COMPLIMENTARY						
TOTAL ROOMS	48	192	336		768	
ROOM GUESTS	52	151	345		811	
INN PAYROLL						
INN PAY. % ROOM REV.						
REV. PER ROOM	26.92	27.76	40.09		43.87	
REV. PER GUEST	16.05	15.62	21.96		22.66	
PERCENT OCCUPANCY	65%	44%	56%		55%	

RESTAURANT

RECAP OF MONTHLY SALES AND COSTS	NET FOOD SALES	FOOD AND TOBACCO PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

FOOD DEPARTMENT STATISTICS	AMOUNT		NUMBER OF CUSTOMERS		AVERAGE CHECKS	
	TODAY	TO DATE	TODAY	TO DATE	TODAY	TO DATE
BREAKFAST						
LUNCH						
DINNER						
BANQUETS						
TOTAL						

LOUNGE

RECAP OF MONTHLY SALES AND COSTS	NET BAR SALES	BAR PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

SUMMARY OF REVENUE RESTAURANT – LOUNGE	TODAY		TOTALS TO DATE							
	TOTAL		THIS MONTH		LAST MONTH		THIS MONTH LAST YEAR		YEAR TO DATE	LAST YEAR TO DATE
FOOD – DINING ROOM										
BANQUETS AND MEETINGS										
BAR										
TOTAL										

PAYROLL STATISTICS (HOURS WORKED)												
	ROOMS					RESTAURANT				BAR		OFFICE
	Front Desk	Porters	Maids	Laundress	Maint.	Cashier Hostess	Waitress	Bus Boy	Kitchen	Bartenders	Bar Maid	
TODAY												
THIS MO.												

COMPLIMENTARY GUESTS

NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE
NAME	NAME
CO.	CO
STREET	STREET
CITY STATE	CITY STATE

MISCELLANEOUS REVENUE	
ITEM	AMOUNT
TOTAL	

CERTIFIED CORRECT	APPROVED
AUDITOR	MANAGER

MOUNTAIN-PLAINS GUEST HOUSE

DATE	12/18/73
DAY	Thursday
WEATHER	Cold

SUMMARY OF REVENUE	TODAY'S TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
ROOMS	485.00	2519.00	4817.00		11339.50	
ROLL AWAY BEDS						
TAX						
PHONE LOCAL						
PHONE L.D.	38.08	375.77	1023.94		1952.52	
FOOD CHG.	52.54	546.47	1336.01		3547.30	
LAUNDRY					1226.92	
NEWSPAPERS						
MAGAZINES						
GIFT SHOP						
TOTAL MISCELLANEOUS	20.02	158.91	613.59		1873.92	
TOTAL REVENUE	633.55	3979.35	8207.90		19940.16	

LESS PAID	529.01	TRAY LEDGER	2329.96	PAID KEY	529.01
OUTSTANDING	104.54	CREDIT CARDS		PAID OUTS	
YESTERDAY'S OUTSTANDING	3401.99	ACCOUNTS RECEIVABLE	1176.57	DEPOSIT	529.01
TOTAL OUTSTANDING TO DATE	3506.53	RECEIVABLE BALANCE	3506.53	OVER/SHORT	
				ACT. DEP.	529.01
				REST. DEP.	
				LOUNGE DEP.	

ROOM STATISTICS						
AVAILABLE ROOMS	48	288	366		864	
SINGLES OCCUPIED	14	59	87		241	
DOUBLES OCCUPIED	17	88	102		240	
VACANT	29	157	131		373	
OUT OF ORDER	2	10	14		38	
COMPLIMENTARY						
TOTAL ROOMS	48	288	335		864	
ROOM GUESTS						
INN PAYROLL						
INN PAY % ROOM REV.						
REV. PER ROOM	20.44	27.07	40.09		41.46	
REV. PER GUEST	12.13	15.61	21.96		21.79	
PERCENT OCCUPANCY	65%	51%	56%		56%	

RESTAURANT

RECAP OF MONTHLY SALES AND COSTS	NET FOOD SALES	FOOD AND TOBACCO PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

FOOD DEPARTMENT STATISTICS	AMOUNT		NUMBER OF CUSTOMERS		AVERAGE CHECKS	
	TODAY	TO DATE	TODAY	TO DATE	TODAY	TO DATE
BREAKFAST						
LUNCH						
DINNER						
BANQUETS						
TOTAL						

LOUNGE

RECAP OF MONTHLY SALES AND COSTS	NET BAR SALES	BAR PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

SUMMARY OF REVENUE RESTAURANT – LOUNGE	TODAY	TOTALS TO DATE				
	TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
FOOD – DINING ROOM						
BANQUETS AND MEETINGS						
BAR						
TOTAL						

PAYROLL STATISTICS (HOURS WORKED)

	ROOMS					RESTAURANT				BAR		OFFICE
	Front Desk	Porters	Maids	Laundress	Maint.	Cashier Hostess	Waitress	Bus Boy	Kitchen	Bartenders	Bar Maid	
TODAY												
THIS MO.												

COMPLIMENTARY GUESTS

NAME
CO.
STREET
CITY STATE
NAME
CO.
STREET
CITY STATE

NAME
CO.
STREET
CITY STATE
NAME
CO.
STREET
CITY STATE

MISCELLANEOUS REVENUE	
ITEM	AMOUNT
TOTAL	

CERTIFIED CORRECT	APPROVED
AUDITOR	MANAGER

Student: ______________________ **File Code:** 25.03.03.05.A2-2

Date: ______________________ **Date Published:** 7-1-74

Mountain-Plains Education &
Economic Development
Program, Inc.
Glasgow AFB, Montana 59231

LAP TEST: PREPARING DAILY REPORT STATISTICAL SECTION

NOTE: The following questions refer to the statistical section of a Daily Report.

1. "Available rooms" means:

   a. the number of rooms which the hotel has (does not include out of order rooms).
   b. the total number of rooms in the motel.
   c. the number of rooms rented.
   d. the number of rooms which a hotel has (does not include complimentary).

2. "Total rooms" means:

   a. the total singles and doubles which were rented.
   b. the total rooms planned for the motel.
   c. the total rooms available (does not include out of order rooms).
   d. a double check against available rooms.

3. "Turn aways" means:

   a. a term used to determine if hotel needs to add more rooms.
   b. the people who thought the prices were too high (used to determine if prices might be too high).
   c. the number of bad customers turned away (drunks, people unmarried, etc.).
   d. the same as cancelling a reservation.

4. To obtain percent occupancy, you:

   a. divide total available rooms by the singles and doubles occupied.
   b. divide rooms occupied (plus complimentary) by the available rooms.
   c. divide total rooms occupied by the total available rooms.
   d. divide total rooms by total occupied, this includes complimentary.

5. Vacant rooms:

   a. are all rooms without people staying in them including out of order rooms.
   b. are all rooms without people staying in them, including complimentary rooms.
   c. are rooms without people staying in them, not including out of order rooms.
   d. are total rooms less occupied rooms.

6. Room guests includes:

   a. total guests in rooms (always include children).
   b. children, only if they are charged.
   c. does not include children, even if they are charged.
   d. total guests in rooms (never includes children).

7. Out of order:

   a. this figure does not affect the percent occupancy figure.
   b. this figure always includes only those rooms which are out of order.
   c. used by some managers to increase their occupancy percent.
   d. this figure affects the revenue per room figure.

8. Inn Payroll:

   a. is total taken in by the motel that day.
   b. amount of money paid to employees that day.
   c. amount only paid to employees of the Front Office.
   d. does include managers.

9. Revenue per guest:

   a. divide total guests by the total revenue.
   b. always includes children if they are over 12 years old.
   c. divide total revenue by the guests which were registered.
   d. shows how much was made from room sales.

10. Rooms Occupied (singles and doubles):

   a. the same as available rooms.
   b. complimentary rooms are not included in this figure.
   c. the same as total rooms.
   d. complimentary rooms are included in this figure.

LAP TEST ANSWER KEY: PREPARING DAILY REPORT STATISTICAL SECTION

1. b
2. d
3. a
4. c
5. c
6. b
7. c
8. b
9. c
10. b

Mountain-Plains Education &
Economic Development
Program, Inc.
Glasgow AFB, Montana 59231

File Code: 25.03.03.06.A2-0

Date Published: 1/12/76

Learning Activity Package

Student: ____________________

Date: ____________________

PERFORMANCE ACTIVITY: Preparing Daily Report Reference Data

OBJECTIVE:

Identify the procedure for preparation of the reference data section of the Daily Report.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP and the LAP entitled: "Preparing the Final "D" Report". (This LAP test will be taken after completion of the next LAP.) Successful completion is nine out of ten items.

RESOURCES:

Motel Daily Report.

PROCEDURE:

Steps

1. Study the attached daily report, with special attention to the reference data section.
2. Using the attached daily reports, complete the blank daily report from the figures given in the information sheet.
3. If you feel you know the material, complete and score the test.
4. Is successful, go to the next LAP on "Preparing Final "D" Report", if unsuccessful, review the items missed.

Principal Author(s): D. Fuhrman

NOTE:

1. Today's Total is everything charged today. (Only charges not credits - includes Paid-Outs.)
2. This Month is everything plus today for this month only. (Add yesterday's total plus today's charges.)
3. Last Month is total for last month. (Change only if today is the first day of a new month.)
4. This Month Last Year is totals which motel had at this month 1 year ago. (Change yesterday's total only if this is a new month from yesterday.)
5. Year to Date is everything so far this year. (Add yesterday's year to date plus today's total.)
6. Last Year to Date - Add yesterday's figure plus today's charges. (Changed when the new year begins (Jan. 1.)

MOUNTAIN-PLAINS GUEST HOUSE

DATE

DAY

WEATHER

SUMMARY OF REVENUE	TODAY'S TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
ROOMS	400.00	900.00	2,300.00	1,900.00	4,500.00	4,600.00
ROLL AWAY BEDS						
TAX	16.00	36.00	110.00	120.00	250.00	200.00
PHONE LOCAL	20.00	30.00	120.00	105.00	240.00	205.00
PHONE L.D.	35.00	65.00	305.00	300.00	750.00	700.00
FOOD CHG.	125.00	300.00	1,000.00	1,200.00	2,600.00	2,800.00
LAUNDRY	65.00	130.00	800.00	700.00	1,600.00	1,700.00
NEWSPAPERS						
MAGAZINES						
GIFT SHOP						
TOTAL MISCELLANEOUS	75.00	150.00	750.00	600.00	2,000.00	1,000.00
TOTAL REVENUE	746.00	1,611.00	5,385.00	4,925.00	11,940.00	11,205.00

LESS PAID		TRAY LEDGER			PAID KEY	
OUTSTANDING		CREDIT CARDS			PAID OUTS	
YESTERDAY'S OUTSTANDING		ACCOUNTS RECEIVABLE			DEPOSIT	
TOTAL OUTSTANDING TO DATE		RECEIVABLE BALANCE			OVER/SHORT	
					ACT. DEP.	
					REST. DEP.	
					LOUNGE DEP.	

ROOM STATISTICS						
AVAILABLE ROOMS						
SINGLES OCCUPIED						
DOUBLES OCCUPIED						
VACANT						
OUT OF ORDER						
COMPLIMENTARY						
TOTAL ROOMS						
ROOM GUESTS						
INN PAYROLL						
INN PAY. % ROOM REV.						
REV. PER ROOM						
REV. PER GUEST						
PERCENT OCCUPANCY						

RESTAURANT

RECAP OF MONTHLY SALES AND COSTS	NET FOOD SALES	FOOD AND TOBACCO PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

FOOD DEPARTMENT STATISTICS	AMOUNT		NUMBER OF CUSTOMERS		AVERAGE CHECKS	
	TODAY	TO DATE	TODAY	TO DATE	TODAY	TO DATE
BREAKFAST						
LUNCH						
DINNER						
BANQUETS						
TOTAL						

LOUNGE

RECAP OF MONTHLY SALES AND COSTS	NET BAR SALES	BAR PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

SUMMARY OF REVENUE RESTAURANT – LOUNGE	TODAY	TOTALS TO DATE				
	TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
FOOD – DINING ROOM						
BANQUETS AND MEETINGS						
BAR						
TOTAL						

PAYROLL STATISTICS (HOURS WORKED)

	ROOMS					RESTAURANT				BAR		OFFICE
	Front Desk	Porters	Maids	Laundress	Maint.	Cashier Hostess	Waitress	Bus Boy	Kitchen	Bartenders	Bar Maid	
TODAY												
THIS MO												

COMPLIMENTARY GUESTS

NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE
NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE

MISCELLANEOUS REVENUE	
ITEM	AMOUNT
TOTAL	

CERTIFIED CORRECT

AUDITOR

APPROVED

MANAGER

MOUNTAIN-PLAINS GUEST HOUSE

DATE
DAY
WEATHER

SUMMARY OF REVENUE	TODAY'S TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO.DATE
ROOMS	300.00					
ROLL AWAY BEDS						
TAX	12.00					
PHONE LOCAL	9.00					
PHONE L D	25.00					
FOOD CHG	97.00					
LAUNDRY	65.00					
NEWSPAPERS						
MAGAZINES						
GIFT SHOP						
TOTAL MISCELLANEOUS	30.00					
TOTAL REVENUE						

LESS PAID		TRAY LEDGER			PAID KEY	
OUTSTANDING		CREDIT CARDS			PAID OUTS	
YESTERDAY'S OUTSTANDING		ACCOUNTS RECEIVABLE			DEPOSIT	
TOTAL OUTSTANDING TO DATE		RECEIVABLE BALANCE			OVER/SHORT	
					ACT. DEP.	
					REST. DEP.	
					LOUNGE DEP.	

ROOM STATISTICS						
AVAILABLE ROOMS						
SINGLES OCCUPIED						
DOUBLES OCCUPIED						
VACANT						
OUT OF ORDER						
COMPLIMENTARY						
TOTAL ROOMS						
ROOM GUESTS						
INN PAYROLL						
INN PAY. % ROOM REV.						
REV. PER ROOM						
REV. PER GUEST						
PERCENT OCCUPANCY						

RESTAURANT

RECAP OF MONTHLY SALES AND COSTS	NET FOOD SALES	FOOD AND TOBACCO PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

FOOD DEPARTMENT STATISTICS	AMOUNT		NUMBER OF CUSTOMERS		AVERAGE CHECKS	
	TODAY	TO DATE	TODAY	TO DATE	TODAY	TO DATE
BREAKFAST						
LUNCH						
DINNER						
BANQUETS						
TOTAL						

LOUNGE

RECAP OF MONTHLY SALES AND COSTS	NET BAR SALES	BAR PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

SUMMARY OF REVENUE RESTAURANT – LOUNGE	TODAY		TOTALS TO DATE							
	TOTAL		THIS MONTH		LAST MONTH		THIS MONTH LAST YEAR		YEAR TO DATE	LAST YEAR TO DATE
FOOD – DINING ROOM										
BANQUETS AND MEETINGS										
BAR										
TOTAL										

PAYROLL STATISTICS (HOURS WORKED)												
	ROOMS					RESTAURANT				BAR		OFFICE
	Front Desk	Porters	Maids	Laundress	Maint.	Cashier Hostess	Waitress	Bus Boy	Kitchen	Bartenders	Bar Maid	
TODAY												
THIS MO												

COMPLIMENTARY GUESTS

NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE
NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE

MISCELLANEOUS REVENUE	
ITEM	AMOUNT
TOTAL	

CERTIFIED CORRECT	APPROVED
AUDITOR	MANAGER

MOUNTAIN-PLAINS GUEST HOUSE

DATE
DAY Wednesday
WEATHER cold

SUMMARY OF REVENUE	TODAY'S TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
ROOMS	479.00	1409.00	4187.00		10289.50	
ROLL AWAY BEDS						
TAX						
PHONE LOCAL						
PHONE L.D.	91.50	260.34	1023.94		1837.09	
FOOD CHG.	128.99	327.93	1336.01		3328.76	
LAUNDRY					1110.89	
NEWSPAPERS						
MAGAZINES						
GIFT SHOP	35.25	98.80	613.59		1813.51	
TOTAL MISCELLANEOUS	35.25	98.80	613.59		1813.51	
TOTAL REVENUE	834.54	2359.24	7577.90		18379.75	
LESS PAID		TRAY LEDGER	(12.87)	1410.91	PAID KEY	
OUTSTANDING	834.54	CREDIT CARDS			PAID OUTS	
YESTERDAY'S OUTSTANDING	1740.07	ACCOUNTS RECEIVABLE		1176.57	DEPOSIT	
TOTAL OUTSTANDING TO DATE	2574.61	RECEIVABLE BALANCE		2574.61	OVER/SHORT	
					ACT. DEP.	
					REST. DEP.	
					LOUNGE DEP.	

ROOM STATISTICS						
AVAILABLE ROOMS	48	192	336		768	
SINGLES OCCUPIED	10	31	87		213	
DOUBLES OCCUPIED	21	54	102		206	
VACANT	15	99	131		315	
OUT OF ORDER	2	8	14		34	
COMPLIMENTARY						
TOTAL ROOMS	48	192	336		768	
ROOM GUESTS	52	151	345		811	
INN PAYROLL						
INN PAY. % ROOM REV.						
REV. PER ROOM	26.92	27.76	40.09		43.87	
REV. PER GUEST	16.05	15.62	21.96		22.66	
PERCENT OCCUPANCY	65%	44%	56%		55%	

RESTAURANT

RECAP OF MONTHLY SALES AND COSTS	NET FOOD SALES	FOOD AND TOBACCO PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

FOOD DEPARTMENT STATISTICS	AMOUNT		NUMBER OF CUSTOMERS		AVERAGE CHECKS	
	TODAY	TO DATE	TODAY	TO DATE	TODAY	TO DATE
BREAKFAST						
LUNCH						
DINNER						
BANQUETS						
TOTAL						

LOUNGE

RECAP OF MONTHLY SALES AND COSTS	NET BAR SALES	BAR PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

SUMMARY OF REVENUE RESTAURANT – LOUNGE	TODAY	TOTALS TO DATE				
	TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
FOOD – DINING ROOM						
BANQUETS AND MEETINGS						
BAR						
TOTAL						

PAYROLL STATISTICS (HOURS WORKED)

	ROOMS					RESTAURANT				BAR		OFFICE
	Front Desk	Porters	Maids	Laundress	Maint.	Cashier Hostess	Waitress	Bus Boy	Kitchen	Bartenders	Bar Maid	
TODAY												
THIS MO												

COMPLIMENTARY GUESTS

NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE
NAME	NAME
CO.	CO.
STREET	STREET
CITY STATE	CITY STATE

MISCELLANEOUS REVENUE	
ITEM	AMOUNT
TOTAL	

CERTIFIED CORRECT	APPROVED
AUDITOR	MANAGER

INFORMATION SHEET

The reference data section is used by management to compare what the current trends are to what occurred in the past. This pertains to the day, the month or the complete year. In most cases management is concerned with which day of the week not just the numerical figure. They would compare February 16, Wednesday of last year to Wednesday February, 17 of this year. The reason is easy to see, if January 11 was a Sunday one year and Monday the next, the current year would have larger sales in most cases, more business is on a Monday than a weekend. Also, an event can effect the totals (holiday, convention in town, or an athletic tournament.)

The reference data includes both the summary of revenue section plus the statistical section.

Today's Total - This is everything that happened today or on the date at the top of the report. These amounts would change from day to day.

This Month - (The total for each item up to the present day for the present month.) Tomorrow's figure would be obtained by adding today's totals to what we had accumulated up to today. This would continue this way, adding today's total to this month total, until a new month came about. At the first day of a new month the today's total would equal the this month's total. In the statistical section, the percentage would have to be recomputed each day. Also the revenue per room and revenue per guest figures would have to be compiled each day using the totals above.

Last Month - (The totals of last month.) At the beginning of each new month this figure would change. You would get the figures from the this month's totals on the the last day of the month you just finished. In the statistical section the figures would stay the same, including the percentages and the revenue per room and guest. These figures would again only change at the first day of a new month.

This Month Last Year - (The totals of the month you are in exactly one year previous.) This figure would have to be picked off the previous year's reports. This would only be done on the first day of each month.

Year-To-Date - (Total of everything from the start of the year to the present day, i.e., January 1 to March 2, if you were performing the audit on March 2.) This is contrived day to day by taking yesterday's

INFORMATION SHEET

year-to-date total and adding today's Today's Total amount. Again in the statistical section you will have to recompute the percentage and the revenue per room and guest figures.

Last Year-To-Date - (Total of everything from the start of last year to the time of that same year in which you are at, i.e., if you are auditing on June 5, 1975 the last year-todate would be January 1, 1974 to June 5, 1974.) This lets you compare to the year before. You would get this figure from the past year's report under the Year-To-Date column and copy them onto your last Year-To-Date column.

Mountain-Plains Education &
Economic Development
Program, Inc.
Glasgow AFB, Montana 59231

File Code: 25.03.03.07. A2-0

Date Published: 1/12/76

Learning Activity Package

Student: ____________________

Date: ____________________

PERFORMANCE ACTIVITY: Preparing Final "D" Report

OBJECTIVE:

Identify the procedure for preparing the Final "D" Report. Given the day's transaction, prepare a Final "D" Report.

EVALUATION PROCEDURE:

Complete, score and return to an instructor the ten-item multiple-choice test about this LAP and the LAP entitled: "Preparing Daily Report Reference Data". Successful completion is nine out of ten items. Prepare without error a Final "D" Report.

RESOURCES:

Front Office Operation, pp. 119-123.
NCR 42 "D" Report.
NCR 42 Operator's Manual, pp. 19 and 20.

PROCEDURE:

Steps

1. Read NCR 42 Operator's Manual, pages 19 and 20. (Start with part entitled "Final Report.")
2. Read text, Front Office Operation, page 119 (bottom of page) and read to the top of page 123 (stop at part entitled "Handling City Ledger Accounts").
3. Study attached "D" Report. (Notice the "Z" behind the totals).
4. When you feel you understand the material, complete and score the LAP test.
5. If successful, ask instructor for unit test. If unsuccessful, review LAP material. Also you might practice the performance test on the machine before taking it.

NOTE:

"Z" means totals were cleared to zero.
"X" means totals read but were not cleared.

Principal Author(s): D. Fuhrman

NOTE:

During the Final Report you will get machine prints of total debits and total credits.

You don't prepare the "Z" report until everything has been balanced on the Daily Report.

Some properties only keep the "X" report, but for better control the "Z" report should be kept as it shows this was the last thing that happened on the Machine for that day. Even though the night auditor could still use the machine, (totals would add to the next day).

Make sure you enter any corrections on the "Z" report also, not just on the First "X" report.

Remember to space and eject before printing the debit and credit balance keys. On the "Z" report they will print. Be sure to release the trial balance key, if you have it depressed, or you will shoot the debit balance into the inactive account key again.

DATE 12/18/73
DAY Thursday
WEATHER cold

MOUNTAIN-PLAINS GUEST HOUSE

SUMMARY OF REVENUE	TODAY'S TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
ROOMS	485.00	2519.00	4817.00		11339.50	
ROLL AWAY BEDS						
TAX						
PHONE LOCAL						
PHONE L D	38.08	375.77	1023.94		1952.52	
FOOD CHG.					3547.30	
LAUNDRY						
NEWSPAPERS						
MAGAZINES						
GIFT SHOP						
TOTAL MISCELLANEOUS	20.02	158.91	613.59		1873.92	
TOTAL REVENUE	633.55	3979.35	8207.90		19940.16	

LESS PAID	529.01	TRAY LEDGER	2329.96	PAID KEY	529.01
OUTSTANDING	104.54	CREDIT CARDS		PAID OUTS	
YESTERDAY'S OUTSTANDING	3401.99	ACCOUNTS RECEIVABLE	1176.57	DEPOSIT	529.01
TOTAL OUTSTANDING TO DATE	3506.53	RECEIVABLE BALANCE	3506.53	OVER/SHORT	
				ACT. DEP.	529.01
				REST. DEP.	
				LOUNGE DEP.	

ROOM STATISTICS

AVAILABLE ROOMS	48	288	336		864	
SINGLES OCCUPIED	14	59	87		241	
DOUBLES OCCUPIED	17	88	102		240	
VACANT	29	157	131		373	
OUT OF ORDER	2	10	14		38	
COMPLIMENTARY						
TOTAL ROOMS	48	288	336		864	
ROOM GUESTS	52	255	345		915	
INN PAYROLL						
INN PAY. % ROOM REV.						
REV. PER ROOM	20.44	27.07	40.09		41.46	
REV. PER GUEST	12.18	15.61	21.96		21.79	
PERCENT OCCUPANCY	65%	51%	56%		56%	

RESTAURANT

RECAP OF MONTHLY SALES AND COSTS	NET FOOD SALES	FOOD AND TOBACCO PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
TOTAL THROUGH YESTERDAY						
TODAY						
TOTAL THROUGH TODAY						
DAILY AVERAGE AND %						

FOOD DEPARTMENT STATISTICS	AMOUNT		NUMBER OF CUSTOMERS		AVERAGE CHECKS	
	TODAY	TO DATE	TODAY	TO DATE	TODAY	TO DATE
BREAKFAST						
LUNCH						
DINNER						
ANQUETS						
OTAL						

LOUNGE

RECAP OF MONTHLY SALES AND COSTS	NET BAR SALES	BAR PURCHASES	OTHER PURCHASES	PAYROLL	OVERALL	BANQUETS
OTAL THROUGH YESTERDAY						
ODAY						
OTAL THROUGH TODAY						
AILY AVERAGE AND %						

SUMMARY OF REVENUE RESTAURANT – LOUNGE	TODAY	TOTALS TO DATE				
	TOTAL	THIS MONTH	LAST MONTH	THIS MONTH LAST YEAR	YEAR TO DATE	LAST YEAR TO DATE
FOOD – DINING ROOM						
ANQUETS AND MEETINGS						
BAR						
TOTAL						

PAYROLL STATISTICS (HOURS WORKED)

	ROOMS					RESTAURANT				BAR		OFFICE
	Front Desk	Porters	Maids	Laundress	Maint.	Cashier Hostess	Waitress	Bus Boy	Kitchen	Bartenders	Bar Maid	
TODAY												
HIS MO												

COMPLIMENTARY GUESTS

AME	NAME
O.	CO.
TREET	STREET
TY STATE	CITY STATE
AME	NAME
O.	CO.
REET	STREET
TY STATE	CITY STATE

MISCELLANEOUS REVENUE		CERTIFIED CORRECT	APPROVED
ITEM	AMOUNT		
		AUDITOR	MANAGER
OTAL			

Student: ______________________ File Code: 25.03.03.06.A2-2
25.03.03.07.A2-2

Date: ______________________ Date Published: 7-1-74

Mountain-Plains Education &
Economic Development
Program, Inc.
Glasgow AFB, Montana 59231

LAP TEST: PREPARING DAILY REPORT REFERENCE DATA AND FINAL "D" REPORT

25.03.03.06

1. The Today's Total figures:
   - a. consist of yesterday's balance plus today's charges.
   - b. consists of only charges and not credits.
   - c. consists of everything that happened today.
   - d. do not include paid outs.

2. This Month figures:
   - a. consist of adding yesterday's total plus today's total, if in the same month.
   - b. are an extension of today's total.
   - c. consist of adding yesterday's total plus everything that was charged and credited today.
   - d. include last month's total.

3. Last Month figures:
   - a. change day to day.
   - b. never change from day to day.
   - c. change only if today is the first day of a new month.
   - d. consist of the total last month plus todays total.

4. This Month Last Year figures:
   - a. are used only if this month is January.
   - b. change only if today starts a new month.
   - c. never change.
   - d. actually mean this same month's figures from two years ago.

5. Year to Date figure:
   - a. is all charges so far this year.
   - b. is always the same figure.
   - c. is the same as this month plus last month totals.
   - d. add today's year to date plus yesterday's total.

25.03.03.06 (continued)

6. Last Year to Date figure:
   - a. changes on December 30 of each year.
   - b. add yesterday's year to date figure plus today's charges.
   - c. found by looking at last year's Daily Report form.
   - d. yesterday's figure plus today's charges minus today's credits.

7. The This Month percent occupancy figure in the statistical section:
   - a. woud ususally differ each time.
   - b. would consist of adding yesterday's total plus today's.
   - c. in most cases stays the same.
   - d. would always differ each time.

25.03.03.07

8. Compared to the first "D" report, the final "D" report also prints:
   - a. total inactive account credits.
   - b. total debits and credits.
   - c. only total debits.
   - d. total correction key amounts.

9. You prepare the final "D" report:
   - a. when you feel your charges and credits are correct.
   - b. at the end of your shift.
   - c. right before the Daily Report has been balanced.
   - d. only after the Daily Report has been balanced.

10. On the final "D" report:
    - a. don't print the corrections; this is only on the first "D" report.
    - b. is proof that this was the last operation on the machine.
    - c. there are no handwritten figures, just machine prints.
    - d. there is not proof that this was the last operation on the machine, for that day.

LAP TEST ANSWER KEY: PREPARING DAILY REPORT REFERENCE DATA AND FINAL "D" REPORT

LAP 06

1. b
2. a
3. c
4. b
5. a
6. b
7. a

LAP 07

8. b
9. d
10. b

Student: ______________________ File Code: 25.03.03.00.B2-2

Date: ______________________ Date Published: 7-1-74

Mountain-Plains Education &
Economic Development
Program, Inc.
Glasgow AFB, Montana 59231

UNIT POST TEST: PREPARING THE NIGHT AUDIT

25.03.02.01

1. The purpose of depressing the trial balance key when posting room and phone charges is:

   a. so the debit balance only will accumulate in the inactive account key.
   b. so the departmental totals will accumulate.
   c. so the total (whether debit or credit) will go into the inactive account key, when posting room and phone charges.
   d. so the city ledger total will accumulate in the inactive account key.

2. The purpose of preparing the room revenue balance sheet is:

   a. so you know how many rooms you sold.
   b. so you can account for the total in the room departmental button.
   c. so the manager knows how many single rooms were rented.
   d. so the manager knows the average revenue each room made.

3. The purpose of posting room and phone charges at the same time is:

   a. to decrease the chance of the Night Auditor forgetting to post one of the phone charges.
   b. because by this time no other calls should be made.
   c. the phone charge key will not operate without the room key being depressed.
   d. because this is what management insists on.

25.03.03.02

4. Which is not considered to be an inactive account?

   a. holds
   b. guest ledger
   c. complimentary folios
   d. accounts receivable

5. The purpose of putting the balances into the inactive account key is:

   a. that is the way management wants the machine to be operated.
   b. there is no other way to check to see if your "D" report is accurate.
   c. so the machine will keep this figure for the next day's shift.
   d. so you can get a print out on the "D" report of everything that is owed to you.

25.03.03.03

NOTE: The following are questions pertaining to the: Trial Balance "D" Report.

6. The inactive account figure:

   a. holds only the trial balance figures.
   b. holds only the city ledger figure.
   c. holds tray ledger balances plus city ledger balances.
   d. holds tray ledger credit balances also.

7. Error corrections on the trial balance "D" report:

   a. would not be considered at this point.
   b. would be entered automatically by the machine.
   c. would only consist of subtractions.
   d. should be totalled and subtracted from the machine totals to check the accuracy of the net totals.

25.03.03.04

NOTE: The following questions pertain only to the Accounts Receivable section of the Daily Report.

8. The Total Revenue figure is obtained by:

   a. adding up all the charge key totals.
   b. taking the total debit figure from the "D" report and subtracting the miscellaneous credits.
   c. taking the total charges and subtracting the total paids.
   d. taking the total charges and subtracting the total paid outs.

9. The yesterday's outstanding figure:

   a. consists only of a total of debit balances up to today.
   b. is obtained from yesterday's Daily report total outstanding to date figure.
   c. is obtained from the machine total.
   d. is equal to the balance in the city ledger.

10. The receivable balance:

   a. is equal to the total outstanding yesterday figure.
   b. does not include skipper and complimentary accounts.
   c. is usually found by physically totaling the balances in the tray and city ledgers.
   d. is found by the machine print out.

25.03.03.05

NOTE: The following questions refer to the statistical section of a Daily report.

11. "Turn Aways" means:

    a. a term used to determine if hotel needs to add more rooms.
    b. the people who thought the prices were too high (used to determine if prices might be too high).
    c. the number of bad customers turned away (drunks, people unmarried, etc.).
    d. the same as cancelling a reservation.

12. To obtain revenue per room, you:

    a. divide revenue by total rooms available.
    b. divide revenue, less paid, by rooms occupied.
    c. divide revenue by rooms occupied (double and single).
    d. divide revenue by rooms occupied and complimentary figure.

13. Room guests includes:

    a. total guests in rooms (always includes children).
    b. total guests in rooms (sometimes includes children).
    c. does not include children, even if they are charged.
    d. total guests in rooms (never includes children).

14. Inn Payroll % room revenue:

    a. divide the money you paid to your help by the revenue you made from room sales.
    b. compares what you made on your rooms and what you paid your employees that day.
    c. this % tells you what your net income for the day is.
    d. this figure tells you if you have met your break even point or not.

15. Complimentary:

    a. used to increase occupancy percent figure.
    b. used only for VIPs.
    c. room given at no charge for the guest.
    d. not very important on a daily report.

25.03.03.06

16. The Reference Data:

    a. consists of guest charges plus miscellaneous credits.
    b. is the same as the guest charges minus paid outs.
    c. does not include paid outs.
    d. includes what was paid on account today.

17. Last Month figure:

    a. would change on December 30.
    b. would change on April 30.
    c. would change on May 1.
    d. would change on January 2.

18. The revenue per room figure in Last Months column:

    a. will always stay the same, unless the month changes.
    b. will increase each time.
    c. consists of today's total plus yesterday's last month figure.
    d. has no significance on a daily report.

19. The available rooms figure in This Month column:

    a. is always the same unless the month changes.
    b. is equal to the number of days used in the month multiplied by the rooms the motel has.
    c. consists of yesterday's this month total plus today's singles and doubles occupied.
    d. is only influenced by the out of order rooms of today.

25.03.03.07

20. Behind the totals on the final "D" report, what letter appears?

    a. y
    b. z
    c. x
    d. no letters, just a star

UNIT POST TEST ANSWER KEY: PREPARING THE NIGHT AUDIT

LAP 01

1. a
2. b
3. a

LAP 02

4. b
5. d

LAP 03

6. d
7. d

LAP 04

8. b
9. b
10. c

LAP 05

11. a
12. c
13. b
14. b
15. c

LAP 06

16. a
17. c
18. a
19. b

LAP 07

20. b

Student: ______________________ File Code: 25.04.04.00

Date: ______________________ Date Published: 11-8-77

Revised: 3/21/80

Mountain-Plains Education &
Economic Development
Program, Inc.
Glasgow AFB, Montana 59231

UNIT PERFORMANCE TEST: EQUIPMENT USED BY THE DESK CLERK

OBJECTIVES:

Perform a simulated front desk shift using the NCR 42 accounting machine.

TASK:

The student will be given the necessary data and forms needed to run the shift and to prepare reports.

ASSIGNMENT:

CONDITIONS:

The student will perform the assigned tasks in an environment that is a simulated representation of a motel or hotel front desk. He may use only those resources provided and may not use any reference material, or ask questions of the instructor or other students.

RESOURCES:

NCR 42 accounting machine
NCR 42 guest folios
NCR 42 cash report
NCR 42 vouchers (allowance, paid out, transfer, cash credit, various charge types)
Cash in till ($200.00)
Assigned guest transactions
Simulated front office
Writing pen

ASSIGNMENT

The following people are presently registered. Using the given information, fill out folios for them.

ROOM	NAME	AMOUNT	MEMORANDUM
102	M/M Hal Davis	$ 63.80	Previous Balance
105	M/M Cooper		No Balance
113	Ms. G. Long	205.78	Previous Balance
115	Mr. R. Burr	118.75	Previous Balance
118	Mr. D. Turner +1	82.95	Previous Balance

Prepare city ledger account cards for the following:

Acct. #	NAME	AMOUNT
9998	Advance Deposits	$ 235.00
8002	Hanson Company	108.90
8007	George Newell & Co.	219.87
8016	Rotary Club	385.00
7010	VISA	1,345.86
9999	"HOLD"	
	Burner	21.00
	Charmer	46.00

Using the proper forms and procedures, complete the following transactions:

SHIFT A

115	Burr	1.65	Breakfast
118	Turner	6.25	Breakfast
118	Turner	1.20	Tip
113	Long	.65	Breakfast
113	Long	.15	Newspaper
108	Burner, M/M+1		Transfer from HOLD
	VISA	850.00	Payment on Account: $807.50 + 42.50 commission
115	Burr	.15	Newspaper
108	Burner	6.35	Breakfast
108	Burner	1.00	Tip
102	Davis	6.30	Long Distance
108	Burner	.15	Newspaper
105	Cooper	4.50	Breakfast
105	Cooper	.65	Tip
102	Davis	2.10	Room Service
102	Davis	.15	Newspaper
113	Long	15.00	Paid on Account
105	Cooper	8.20	Tie (Not a motel account)
105	Cooper	1.40	Cigarettes (gift shop)
105	Cooper	.15	Newspaper
113	Long	68.90	Gift Shop
113	Long	1.40	Cigarettes

SHIFT A (continued)

108	Burner	2.10	Cigarettes (transfer to new folio using sub-balance method)
108	Burner	26.90	Gift Shop
118	Turner	12.60	Gift Shop
118	Turner	1.40	Cigarettes
115	Burr	2.30	Gift Shop
114	Sleighter, M/M	45.00	New Arrival, has advance deposit
		$1,146.45	MONEY IN TILL

SHIFT B

102	Davis		Check Out, transfer acc't to room 118 (Turner)
113	Long	18.20	Laundry
105	Cooper	3.65	Laundry
113	Long	3.50	Laundry
108	Burner	12.85	Valet
118	Turner	3.50	Valet
115	Burr		Check Out, $12.00 tip for waitress, $10.00 tip for maid, C/L Hanson Company.
	Rotary Club	47.95	Luncheon
	Goerge Newell & Co.		Paid Account in full
105	Cooper		Transfer to new folio using method #1
114	Sleighter	4.50	Lunch
108	Burner	3.65	Long Distance
108	Burner	2.50	Long Distance
113	Long	2.80	Long Distance
113	Long	21.50	Return item to gift shop
108	Burner	14.80	Gift Shop
108	Burner	21.50	Return item to gift shop
108	Burner		CO, pays cash
113	Long		Transfer to new folio using method #2
113	Long	.70	Cigarettes
113	Long	2.80	Magazines
108	Burner		Disputed long distance phone call ($2.50). Check and see, it should be billed to Turner, Room 118

SHIFT B (continued)

ROOM	NAME	AMOUNT	MEMORANDUM
118	Turner		CO, VISA #717-603-444-713
105	Cooper	$ 12.25	Dinner
105	Cooper	2.00	Tip
113	Long	7.50	Dinner/Bar
114	Sleighter		Emergency at home, Cancel stay and transfer to "HOLD"
105	Cooper	6.30	Bar
113	Long		Check out, pays cash. Disputes $15.00 paid on account. Should be $150.00.
		$604.05	MONEY IN TILL

Student: ______________________ **File Code:** 25.04.04.00

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Mountain-Plains Education &
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Glasgow AFB, Montana 59231

PERFORMANCE CHECKLIST:

OVERALL PERFORMANCE: Satisfactory_____ Unsatisfactory_____

	CRITERION	
	Met	Not Met
Objective:		
1. Selects forms. (5 points)		
2. Completes vouchers. (21 points)		
3. Posts the guest charges and credits. (21 points)		
4. Posts guest paid in full. (4 points)		
5. Posts an allowance (after guest has paid in full) (3 points)		
6. Posts a paid out. (3 points)		
7. Posts an advance payment. (2 points)		
8. Forwards balance when a folio is full (6 points)		
9. Locates problem when machine is inoperative. (1 point)		
10. Completes city ledger charges and credits. (5 points)		
11. Transfers to the city ledger. (3 points)		
12. Transfers "HOLD" accounts (5 points)		
13. Transfers to a different account (3 points)		
14. Completes a credit card transaction (3 points)		

Student: ____________________ File Code: 25.04.04.00.A1 5

Date: ____________________ Date Published: 11-8-77

Revised: 3-21-80

Mountain-Plains Education &
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Program, Inc.
Glasgow AFB, Montana 59231

PERFORMANCE CHECKLIST:

OVERALL PERFORMANCE: Satisfactory_____ Unsatisfactory_____

	CRITERION Met	 Not Met
15. Completes cash reports. (10 points)		
Criterion:		
Conformance with Instructor's Criterion Key.		
Student must complete 85/95 items satisfactorily to obtain an		
overall score of satisfactory.		

Instructor's Criterion Key

Line Item #1:

See Attachments. Must have the correct form and the form must be filled out correctly. Total of 5 points.

- --Folios: room number, name, rate, number of persons and old balance.
- --City Ledger account cards: name, account number and old balance.
- --Cash Reports: Time on and off duty, signature.

Line Item #2:

This only includes those vouchers for Line Item #3. Student must use the correct voucher, fill it out and machine validate. ½ point per voucher for a total of 21 points.

Line Item #9:

Sometime during the performance test do one of the following: unplug the machine, move Master Machine Lock to "locked" position, or unlock the cashier key. The student is not to know that you are doing this and must correct the problem. 1 point.

Note:

All other Line Items are clearly identified on the attachments with the number of points that the student is to receive for each line item. You should be aware of the following facts:

Attachment "F": The student does not receive any points for Line Item #8. The points are on Attachments "G" and "H".

Attachment "H": The first two steps of Line Item #4 were included to see how well the student can handle unknown situations. The student has not covered error corrections yet but should be able to correct this error. The students receives one bonus point for handling the correction in the manner it is shown on the attachment or if the credit is posted as $135.00 Paid. The former condition only holds true if the student has not covered error corrections in unit 25.05.0 5.00. If the transaction is not done correctly, show how it should have been completed and do not count any points off.

Attachment "K": Student does not receive any points for Line Item #5. All points for #5 are given on Attachment "E": however, the student should post this charge.

Attachment "T": Shows the correct department totals if the test is done correctly.

Attachment "A"

#3 - 1½
#13 - 2

#1

ROOM 102	LAST NAME Davis	FIRST Hal	RATE 18⁰⁰	OUT DATE	FOLIO NUMBER 26952
ADDRESS			PERSONS 1 C	IN DATE	FROM
CITY	STATE		ZIP	CLERK	TO
FIRM					ADVANCE PAYMENT OR TRAVEL PROG.

[redacted]

#3

#13

			* 63.00	[redacted]
APR-[redacted] 102	* 6.30		* 70.80	[redacted]
APR-[redacted] 102	* 2.10			
APR-[redacted] 102	* .15		* 72.35	[redacted]
APR-[redacted] 102		* 72.35	* .00	

#13

Transfer to folio # 26991

Robt Turner

Date
initials

ROOM 102
RATE 18⁰⁰

Attachment "B"

#3 - 2½
#6 - 1
#8 - 1

25.04.04.00

#1

ROOM	LAST NAME	FIRST	RATE	OUT DATE	FOLIO NUMBER	
105	Cooper	James	16		26953	[redacted]
ADDRESS			PERSONS 2 C	IN DATE	FROM	IN
CITY	STATE		ZIP	CLERK	TO 26954	NO. CALLS
FIRM					ADVANCE PAYMENT OR TRAVEL PROG.	

→ #8

[redacted]

#3 - 2½ pts

#6 pt

APR -[redacted] 105	* 4.50		* [illegible]	[redacted]
APR -TX [redacted]105	* .65			
APR -TX [redacted]105	* 8.20			
APR -[redacted]105	* 1.40		* [illegible]	[redacted]
APR -[redacted] 105	* .15		* [illegible]	[redacted]
APR -[redacted] 105	* 3.65			

→ #8

ROOM 105
RATE 16⁰⁰

BALANCE IS AMOUNT DUE

Attachment "C"   #3 - 1½   25.04.04.00
#8 - 1

#1
ROOM 105 | LAST NAME Cooper | FIRST James | RATE 16 | OUT DATE | FOLIO NUMBER 26954 [redacted]
ADDRESS | PERSONS 2 C | IN DATE | FROM 26953
CITY | STATE | ZIP | CLERK | TO
FIRM | ADVANCE PAYMENT OR TRAVEL PROG.

#8

[redacted]

#3

				*	18.55	[redacted]
APR-[redacted]1 105	*	12.25		*	30.30	[redacted]
APR-128 "[redacted] 105	*	2.00		*	32.00	[redacted]
APR-1[redacted]1 105	*	6.30		*	30.10	

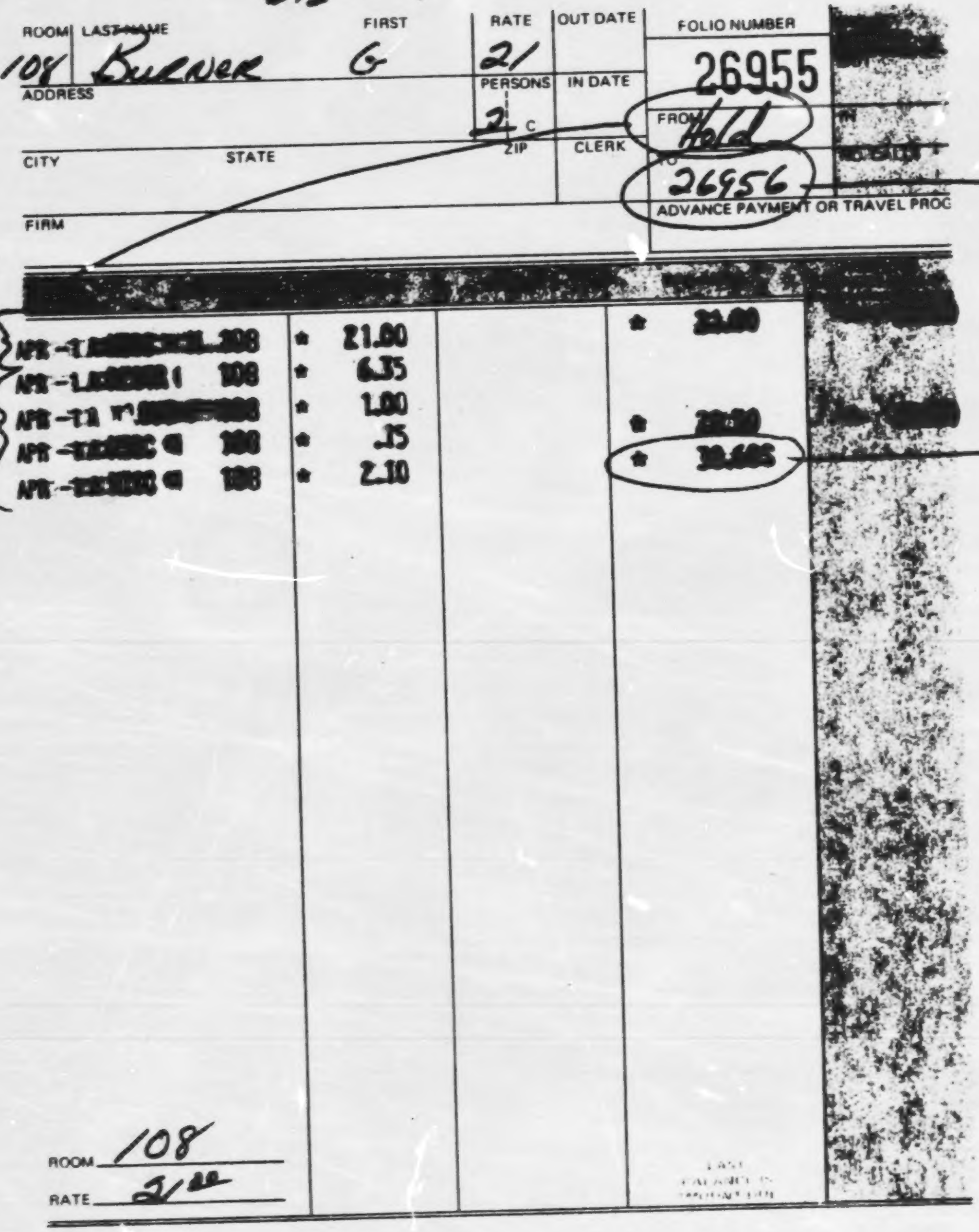
ROOM 105
RATE 16

LAST BALANCE IS AMOUNT DUE

Attachment "D" 25.04.04.00

#3 - 2
#8 - 1
#12 - 1

#1



ROOM 108
LAST NAME Burner
FIRST G
RATE 21
OUT DATE
FOLIO NUMBER 26955
ADDRESS
PERSONS 2 C
IN DATE
FROM Hold
CITY
STATE
ZIP
CLERK
TO 26956 → #8
ADVANCE PAYMENT OR TRAVEL PROG
FIRM

#12 ←

#3

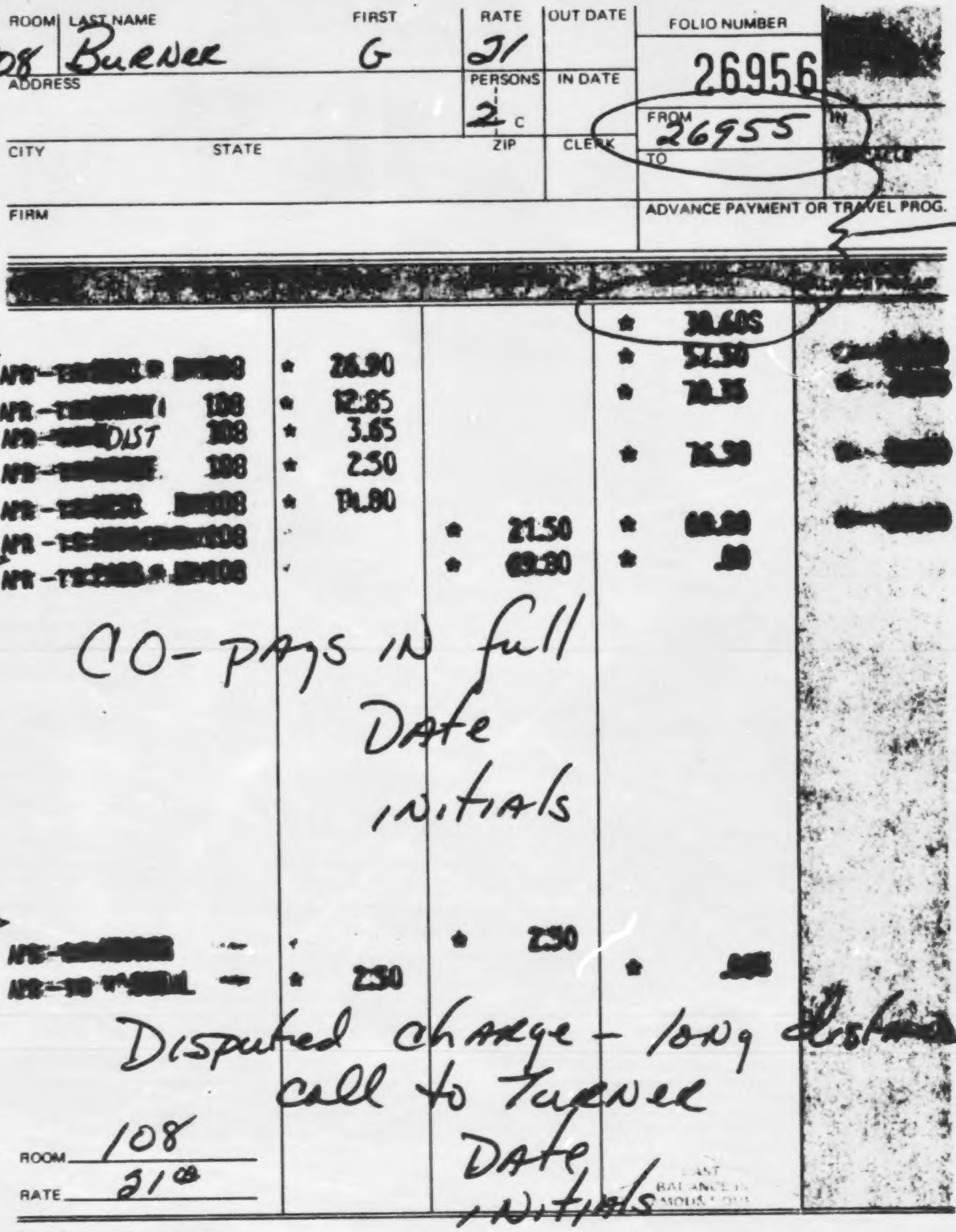
APR -1 [redacted] 108	★ 21.00		★ 21.00	
APR -1 [redacted] 108	★ 6.35			
APR -1 [redacted]	★ 1.00			
APR - [redacted] 108	★ .75		★ [illegible]	
APR - [redacted] 108	★ 2.10		★ [illegible] → #8	

ROOM 108
RATE 21.00

Attachment "E"

#3 - 3
#4 - 2
#5 - 3
#8 - 1

25.04.04.00



#1

ROOM	LAST NAME	FIRST	RATE	OUT DATE	FOLIO NUMBER
108	BURNER	G	21		26956 [redacted]

ADDRESS
PERSONS 2 C
IN DATE
FROM 26955
IN
TO [redacted]
CITY
STATE
ZIP
CLERK
FIRM
ADVANCE PAYMENT OR TRAVEL PROG. → #8

[redacted]

#3

#4

#5

			★ 30.60S	
APR—[redacted] 108	★ 26.90		★ 52.50	[redacted]
APR—[redacted] 108	★ 12.85		★ 70.35	[redacted]
APR—[redacted] DIST 108	★ 3.65			
APR—[redacted] 108	★ 2.50		★ 76.50	[redacted]
APR—[redacted] 108	★ 14.80			
APR—[redacted] 108		★ 21.50	★ [redacted]	[redacted]
APR—[redacted] 108		★ 69.30	★ [redacted]	
APR—[redacted] —		★ 2.50		
APR—[redacted] —	★ 2.50		★ [redacted]	

CO-pays in full
Date
initials

Disputed charge - long distance
call to Turner
Date
initials

ROOM 108
RATE 21⁰⁰

LAST BALANCE IS AMOUNT DUE

Attachment "F"

#3 - 4½

#8 - —

25.04.04.00

#1

ROOM 113	LAST NAME Long	FIRST Gloria	RATE 12	OUT DATE	FOLIO NUMBER 26944	[redacted]
ADDRESS			PERSONS 1 C	IN DATE	FROM	
CITY	STATE		ZIP	CLERK	TO 26948	[illegible]
FIRM					ADVANCE PAYMENT OR TRAVEL PROG.	

→ #8

#3

			* 2 5.38	[redacted]
APR-[redacted] 113	* .65		* 2 6.58	[redacted]
APR-[redacted] • 113	* .55		* 101.58	[redacted]
APR -[redacted] • E. 113		* 15.00		
APR -1.[redacted] • E. 113	* 68.90		* 261.88	[redacted]
APR -[redacted] • 113	* 1.40			
APR -[redacted] 113	* 18.20		* 203.58	[redacted]
APR -[redacted] 113	* 3.50			
APR -[redacted] 113	* 2.80			
APR -[redacted]3		* 21.50	* 264.88	

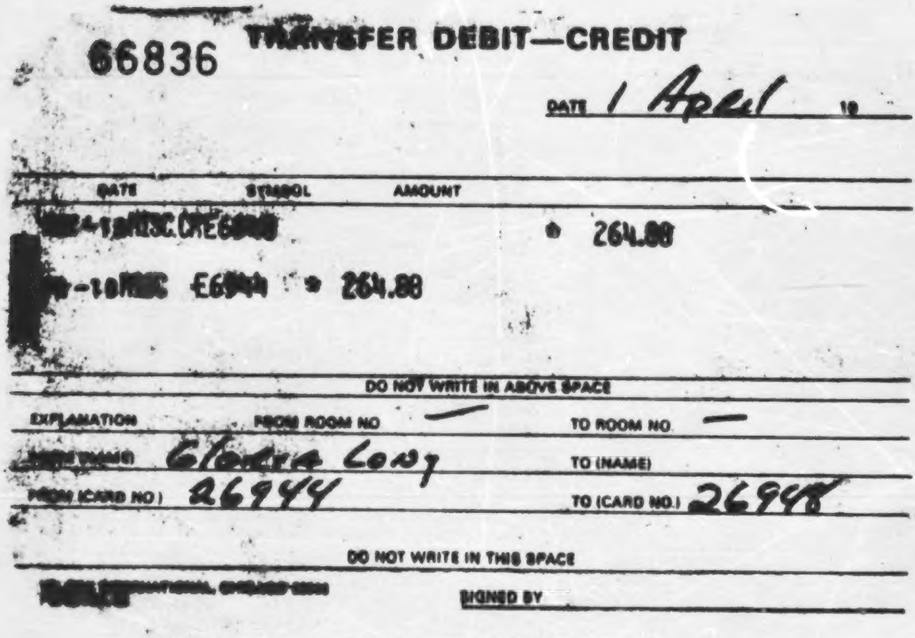
ROOM 113

RATE 12⁰⁰

LAST BALANCE AMOUNT

#8 - 1

#8 { AFR - 1[redacted] * 264.88 * .00 *-[redacted]



66836 **TRANSFER DEBIT—CREDIT**

DATE 1 April 19

DATE	SYMBOL	AMOUNT	
[redacted]-1 MISC CRE6[illegible]			* 264.88
-1 0MISC E6944		* 264.88	

DO NOT WRITE IN ABOVE SPACE

EXPLANATION FROM ROOM NO — TO ROOM NO —

FROM (NAME) Glorita Long TO (NAME)

FROM (CARD NO.) 26944 TO (CARD NO.) 26948

DO NOT WRITE IN THIS SPACE

[illegible] INTERNATIONAL, CHICAGO [illegible]

SIGNED BY

Attachment "H"

#3- 1½
#4- 2
#8- 1

25.04.04.00

#1

ROOM 113	LAST NAME Lony	FIRST Gloria	RATE 12	OUT DATE	FOLIO NUMBER 26948	[redacted]
ADDRESS			PERSONS 1 C	IN DATE	FROM 26944	
CITY	STATE		ZIP	CLERK	TO	
FIRM					ADVANCE PAYMENT OR TRAVEL PROG.	

#8

[redacted]

APR -[redacted]	* 264.88		* 264.88	[redacted]
APR -[redacted] 113	* .70			
APR -[redacted] 113	* 2.80		* 268.38	[redacted]
APR -[redacted] 113	* 7.50		* 275.88	[redacted]
APR -[redacted] 113	* 15.00			
APR -[redacted] 113		* 150.00	* 140.88S	
APR -[redacted] 113		* 140.88	* .00	

#3

#4

#4

CO pays in full

Date
initials

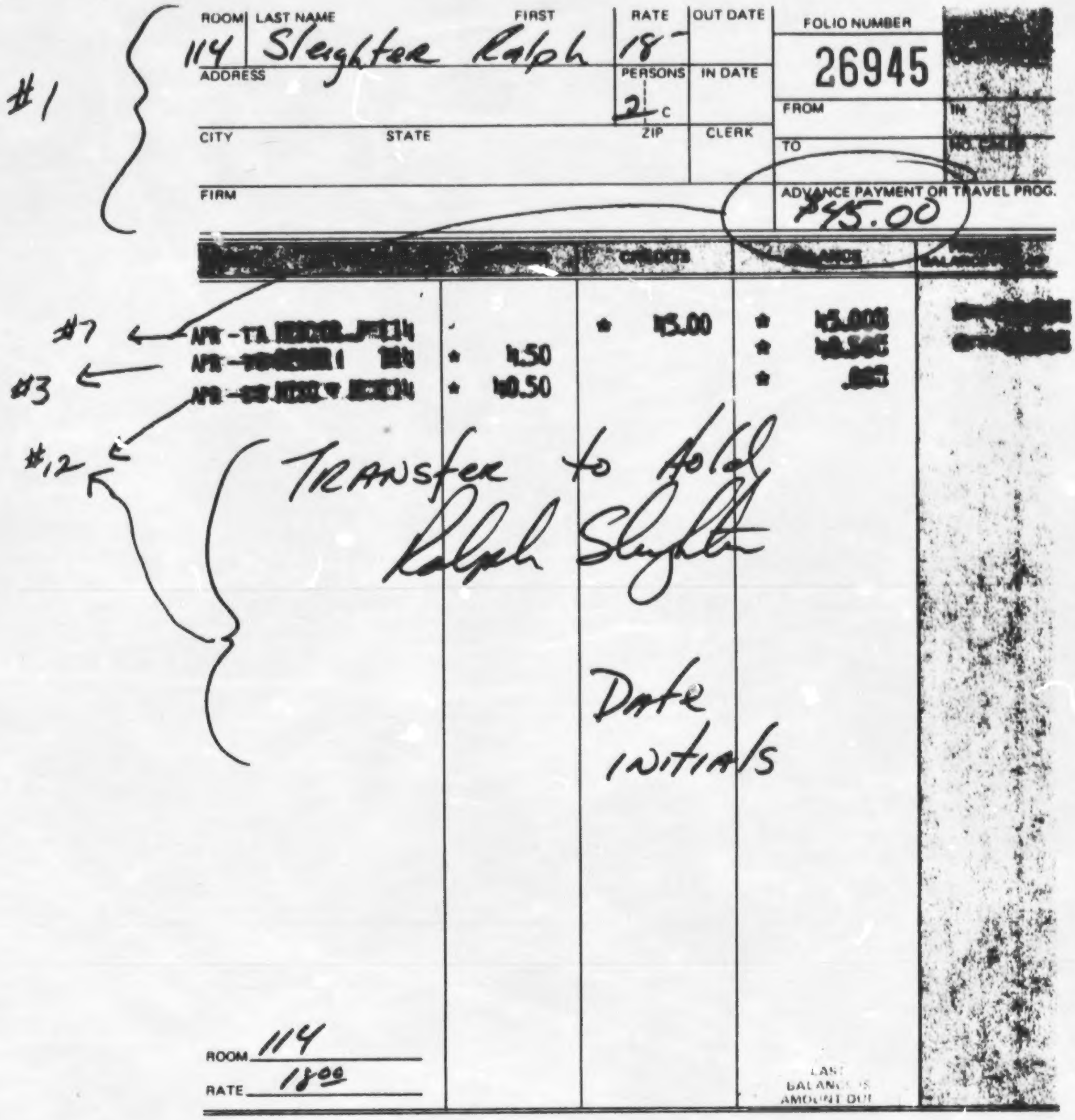
ROOM 113
RATE 12^{00}

LAST BALANCE IS AMOUNT DUE

Attachment "I"

#3 - 1/2
#7 - 1
#12 - 2

25.04.04.00



#1

ROOM	LAST NAME	FIRST	RATE	OUT DATE	FOLIO NUMBER
114	Sleighter	Ralph	18-		26945

ADDRESS

PERSONS 2 C

IN DATE

FROM

CITY

STATE

ZIP

CLERK

TO

FIRM

ADVANCE PAYMENT OR TRAVEL PROG. $45.00

			CREDITS	BALANCE	
#7	APR -TA [illegible]		★ 45.00	★ 45.00C	[illegible]
#3	APR -[illegible]	★ 4.50		★ 40.50C	[illegible]
#12	APR -[illegible]	★ 40.50		★ .00	

TRANSfer to Hold
Ralph Sleighter

Date
initials

ROOM 114
RATE 18⁰⁰

LAST BALANCE IS AMOUNT DUE

Attachment "J"

25.04.04.00

#3 - 1½
#6 - 2
#11 - 2

#1

ROOM	LAST NAME	FIRST	RATE	OUT DATE	FOLIO NUMBER	
115	Burr	Robt.	12⁰⁰		26946	[redacted]
ADDRESS			PERSONS 1 C	IN DATE	FROM	
CITY	STATE		ZIP	CLERK	TO	
FIRM					ADVANCE PAYMENT OR TRAVEL PROG.	

				* 1[illegible]5	[redacted]
#3	APR-[illegible] 115	* 1.65		* 120.40	
	APR-[illegible] 115	* .15		* 120.55	
	APR-[illegible] 115	* 2.30		* 122.85	
#6	APR-[illegible] 115	* 12.00			
	APR-[illegible] 115	* 10.00		* 144.85S	
#11	APR-[illegible] 115		* 144.85	* .00	

Transfer to C/L - Hanson Co

Bob Burr

Date
initials

ROOM 115
RATE 12⁰⁰

LAST
BALANCE
AMOUNT DUE

Attachment "K"

#3 - 2½
#5 - —
#13 - 1
#14 - 2

25.04.04.00

#1

ROOM	LAST NAME	FIRST	RATE	OUT DATE	FOLIO NUMBER	
118	Turner	L	18		26947	[redacted]
ADDRESS			PERSONS 2 C	IN DATE	FROM 26952-[redacted]	
CITY	STATE		ZIP	CLERK	TO	NO. CALLS [redacted]
FIRM					ADVANCE PAYMENT OR TRAVEL PROG	

[illegible]	[illegible]	CREDITS	BALANCE	PREVIOUS BALANCE PICKUP
			✱ 82.55	[redacted]
APR -[redacted] 118	✱ 6.25			
APR -TA [redacted]118	✱ 1.20		✱ 90.10	[redacted]
APR -TX[redacted]	✱ 12.60			
APR -TX[redacted] 118	✱ 1.40		✱ 102.10	[redacted]
APR -[redacted]/102	72.35 Davis		✱ 126.25	[redacted]
APR -[redacted] 118	✱ 3.50		✱ 100.25	[redacted]
APR -[redacted] 118	✱ 2.50		✱ 102.75	[redacted]
APR -TX[redacted]118		✱ 102.75	✱ .00	

#3

#13

#5

#14

CO- PAID by VISA

717-603-444-713

Date

initials

ROOM 118

RATE 18⁰⁰

LAST BALANCE IS AMOUNT DUE

Attachment "L" 25.04.04.00

#7- 1

CITY LEDGER

#1, NAME: Advance TERMS: 9998

ADDRESS: Deposits

	DATE	SYMBOLS	CHARGES	CREDITS	BALANCE	PREVIOUS BALANCE
1.					* 235.00S	* [redacted]
#7 ←	A[redacted]	*	45.00 Sleighter		* 190.00S	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
30 Days						30 Days
60 Days						60 Days
90						

Attachment "M" #11-1 25.04.04.00

CITY LEDGER

#1

NAME: HANSON Co. **TERMS:** 8002

ADDRESS:

	DATE	SYMBOLS	CHARGES	CREDITS	BALANCE	PREVIOUS BALANCE
1.					* 108.90	* [redacted]
#11 ←	AP -[redacted]2	*	144.85 Buck		* 253.75	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
30 Days						30 Days
60 Days						60 Days
90 Days						90 Days

Attachment "N" #10 - 1 25.04.04.00

CITY LEDGER

#1

NAME: George Newell & Co **TERMS:** 8007

ADDRESS:

#10 ←

	DATE	SYMBOLS	CHARGES	CREDITS	BALANCE	PREVIOUS BALANCE
				*	219.87	* [redacted]
1.	[redacted]		*	219.87 *	.00	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
30 Days						30 Days
60 Days						60 Days
90 Days						90 Days

Attachment "O" #10 -1 25.04.04.00

CITY LEDGER

#1 **NAME:** Rotary Club **TERMS:** 8016

ADDRESS:

#10 ←

	DATE	SYMBOLS	CHARGES	CREDITS	BALANCE	PREVIOUS BALANCE
					* 385.00	* [redacted]
1.	[redacted]	[redacted] *	47.95		* 432.95	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
30 Days						30 Days
60 Days						60 Days
90 Days						90 Days

#10-3

Attachment "P" #14-1 25.04.04.00

CITY LEDGER

#1

NAME: VISA **TERMS:** 7010

ADDRESS:

	DATE SYMBOLS	CHARGES	CREDITS	BALANCE	PREVIOUS BALANCE
1.				* 1,345.86	[redacted]
	APR-[redacted]		* 850.00		
2.	APR-[redacted]		* 42.50		
3.	APR-TA [redacted]	* 42.50		* 495.86	[redacted]
4.	APR-[redacted]	* 182.75 Turner		* 678.61	
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
30 Days					30 Days
60 Days					60 Days
90 Days					90 Days

#10 ←

#14 ←

Attachment "Q" #12-2 25.04.04.00

CITY LEDGER

#1

NAME: Hold **TERMS:** 9999

ADDRESS:

	DATE	SYMBOLS	CHARGES	CREDITS	BALANCE	PREVIOUS BALANCE
#12	APR -[redacted]	*	21.00 Bukner	*	21.00	* [redacted]
	APR -[redacted]		*	21.00 *	.00	
2.						
	APR -[redacted]	*	46.00 Chremer	*	46.00	
4.						
#12	APR -[redacted]		Sleighter *	40.50 *	40.50S	
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
30 Days						30 Days
60 Days						60 Days
90 Days						90 Days

#15 - 5

CASH REPORT

"A"

CLASSIFICATION	DATE TRANS. SYMBOLS	NET TOTALS	CORRECTIONS	MACH. TOTALS	
PAID					
CLOSING	[redacted]			* 865.00X	
OPENING	[redacted]			* .00X	
CASH RECEIVED				865.00	
PAID OUT					
CLOSING	[redacted]			* 53.55X	
OPENING	[redacted]			* .00X	
CASH PAID OUT				53.55	
NET CASH				811.45	
Am't in Excess of Beg.					
House Bank ($200.00)				946.45	
OVER/[redacted]				[redacted]/35.00	

ON DUTY 7AM

OFF DUTY 3pm

#1

CASHIER

#15 -5

CASH REPORT "B"

CLASSIFICATION	DATE TRANS. SYMBOLS	NET TOTALS	CORRECTIONS	MACH. TOTALS	
PAID					
CLOSING	[redacted] —	1430.55	-15.00	* 1445.55X	
OPENING	[redacted] —			* 865.00X	
CASH RECEIVED		565.55			
PAID OUT					
CLOSING	[redacted] —			* 80.05X	
OPENING	[redacted] —			* 53.55X	
CASH PAID OUT		26.50			
NET CASH		539.05			
Am't in Excess of Beg.					
House Bank ($200.00)		404.05			
~~OVER~~/SHORT		F135.00			

ON DUTY 3pm

OFF DUTY 11pm

#1

CASHIER

Attachment "T"

25.04.04.00

D — NIGHT AUDITOR'S MACHINE BALANCE NO.

Date ______

	Date	Trans. Symbols	Net Totals	Corrections	Mech. Totals	
Room	APR-[redacted]				* .00Z	
Restaurant	APR-[redacted]				* 100.00Z	
Telephone	APR-[redacted]				* .00Z	
Long Distance	APR-[redacted]				* 17.75Z	
Laun. & Dry Clean	APR-[redacted]				* 41.70Z	
Miscellaneous	APR-[redacted]				* 9 7.38Z	
Paid Out	APR-[redacted]				* 80.05Z	
TOTAL DEBITS					* 1,146.88	
Miscellaneous Cr.	APR-[redacted]				* 859.33Z	
Paid	APR-[redacted]				* 1,445.55Z	
TOTAL CREDITS					* 2,3 4.88	
NET DIFFERENCE						
OPENING DR. BALANCE (City and Tray)						
NET OUTSTANDING (Total Accounts Receivable)						
INACTIVE ACCOUNT DR. BALANCE (City & Tray)	APR-[redacted]				* .00Z	
LESS CREDIT BALANCE (Tray Ledger)						
NET OUTSTANDING (Total Accounts Receivable)						

DETECTOR COUNTER READINGS

Auditor's Control ______

Mach. Number ______

☐ Date Changed

☐ Control Totals at Zero

☐ Master Tape Locked

☐ Audit Control Locked

AUDITOR

______